

PY-DE Social Insurance



HELP.PYDE

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PY-DE Social Insurance

Purpose

Social insurance (SI) is a statutory compulsory insurance. The *Social insurance* component in the SAP system calculates, in line with legal requirements, the contributions to be deducted for the insurance branches:

- [Unemployment Insurance \(UI\)](#)
- [Health Insurance \(HI\)](#)
- [Nursing Insurance \(NI\)](#)
- [Pension Insurance \(PI\)](#)

Features

The social insurance component contains the following functions:

- **Calculation of contributions**

Employer, employee and total contributions are calculated for each insurance branch, with reference to the employee's insurance status (compulsorily insured, voluntarily insured, privately insured, and so on).
- **Creation of contribution statements**

You can transfer the determined social insurance contributions to the insurance company (health insurance funds and miner's benefit fund) as a statutory contribution statement.

You can transfer contribution statements to the health insurance funds either through data medium exchange or electronic data interchange.
- **Bank transfers**

You can transfer the determined contributions to the respective insurance company. You can use a data medium printout or a data medium exchange (diskette, tape).
- **Pension plan payment notifications**

Notifications regarding the start, end and changes to pension plan payments.
- **Evaluation of legal social insurance status of your employees**

Evaluation of compulsorily-insured employees, whose salary exceeds the annual contribution income threshold, and voluntarily or privately-insured employees below the annual contribution income threshold.
- **Comparison of employee data by health insurance fund and employer**

Automatic procedure to compare health insurance fund data and employer notification data.
- **Evaluation of privately-insured employees**

Determines all privately-insured employees in one, or several, insurance branches.
- **Evaluation for continued pay insurance**

PY-DE Social Insurance

Determines all personnel area/subareas to be taken into account for continued pay insurance (social insurance contribution) due to the number of employees.

- **Creation of wage statement lists for the workers' compensation association**

Annual wage statement for employees insured with the compensation association's accident insurance.

Integration

Calculation of contributions is integrated into the payroll run.

The remaining social insurance functions are periodic follow-on payroll activities that are carried out by reports. You access these reports with the menu path *Human Resources -> Payroll*.

Constraints

In addition to the four previously-mentioned insurance branches (HI, PI, UI and NI), there is also workers' compensation association [Accident Insurance](#).

Unlike the four other social insurance branches, the *statutory accident insurance* contributions are generally paid **solely** by the employer. The calculation and deduction of accident insurance contributions is not integrated into the payroll run. Instead, annual wage statement lists are created for the workers' compensation association. The workers' compensation association uses these lists to calculate the company's contributions. Unlike the four other social insurance branches, the *statutory accident insurance* contributions are generally paid **solely** by the employer. The calculation and deduction of accident insurance contributions is not integrated into the payroll run. Instead, annual wage statement lists are created for the workers' compensation association. The workers' compensation association uses these lists to calculate the company's contributions.

Master Data, Contributions, Statements and Transfers

Purpose

Use this process to calculate the employee's social insurance contributions, to transfer these contributions to the insurance company, and to create contribution statements for the health insurance companies, according to the legal guidelines.

Prerequisites

All relevant system settings for social insurance (health insurance fund data, contribution rates, and so on) are done in customizing.

Process Flow

The entire process is divided into the steps:

- Master data maintenance
- Calculation of contributions
- Contribution statements and bank transfers

1. Master Data Maintenance

Maintain social insurance master data in the *Social Insurance* (0013) and *SI Additional Insurance* (0079) infotypes.

In the *Social Insurance* infotype (0013) is data on an employee's statutory social insurance status, health insurance fund specifications, and contribution split.

In the *SI Additional Insurance* infotype (0079) is additional data on employees with private health or nursing insurance, and data on employees with exempt life insurance who are exempt from pension insurance.

Interim result:

All employee-specific social insurance data has been entered in the SAP system.



For detailed information, see the section [Master Data Maintenance \[Page 12\]](#).

2. Calculation of Social Insurance

Contributions are calculated automatically in the payroll run. The calculation of social insurance is fully integrated into the monthly payroll run.

The specifications/amounts relevant for the bank transfer and the contribution statement are determined for each social insurance branch, using the employee-specific master data and the system settings in customizing.

Master Data, Contributions, Statements and Transfers

When calculating contributions, you must take into account the employee's social insurance-liable calendar days (SI days), and possible absence days. If several different part-periods are to be considered within a month, contributions are calculated for the exact part-period.

Interim result

The following part-period amounts are determined for the individual social insurance branches:

- Total contributions to be deducted
- Paid employer contribution
- Tax-free employer contribution
- Taxable employer contribution
- Employee contribution



For more information on the SI calculation process, see [Processing of Wages and Salary in the Payroll Run \[Page 38\]](#).

3. Contribution Statements and Bank Transfers

Contribution statements are created, and bank transfers are made at the end of the monthly payroll run, within the subsequent activities for each payroll period.

Access these steps by choosing *Payroll -> Per Payroll Period -> Reporting*.

- **Preparing SI Contributions**

The relevant data and amounts for the contribution statements and bank transfers are collected from the payroll result, and written to a sequential file.

- **Creating Contribution Statements**

This file is used to create contribution statements in separate steps:

- Contribution statements for statutory social insurance
- Contribution statements for the miners' benefit fund
- Contribution statements for additional insurance

- **Bank Transfers**

Bank transfers are also made in separate steps along with the contribution statements for statutory social insurance, miners' benefit fund, and additional insurance.

Firstly, a file with all relevant transfer data is created. Secondly, this file is used to create a bank transfer slip. Transfer slips can be created on paper or as a file for data medium exchange. If you create files for data medium exchange, you must copy these to a diskette in one step.



For more information, see:

- [Contribution Statements and Social Insurance Transfers \[Page 66\]](#)

Master Data, Contributions, Statements and Transfers

- [Contribution Statements and Miners' Benefit Fund Transfers \[Page 87\]](#)
- [Contribution Statements and SI Additional Insurance Transfers \[Page 108\]](#)

Result

Using an employee's master data, the social insurance contributions have been determined for each insurance branch in the monthly payroll run. Using the contributions determined in the payroll run, the contribution statements have been created for the funds, and the transfers have been made.

Master Data Maintenance

Master Data Maintenance

Purpose

Use this process to enter all employee-specific master data that is relevant for social insurance.

Prerequisites

All relevant system settings for social insurance (health insurance fund data, contribution rates, and so on) are done in customizing.

Process Flow

Maintain social insurance master data in the *Social Insurance* (0013) and *SI Additional Insurance* (0079) infotypes.

- **Social Insurance (Infotype 0013)**

Here, you enter data regarding the employee's social insurance status (statutory, private, voluntary) in the individual social insurance areas, as well as the health insurance fund and specifications for the contribution split.

You must maintain the *Social Insurance* infotype (0013) for each employee. You cannot run payroll for this employee without the data from this infotype. In the standard system, you can maintain the *Social Insurance* infotype (0013) within the personnel action *Hiring*.

For statutory and voluntarily-insured employees, the entries in the *Social Insurance* infotype (0013) are sufficient. You must also maintain the *SI Additional Insurance* infotype (0079) for the following employees:

- Those with private health insurance
- Those with private nursing insurance
- Those exempt from pension insurance due to a life insurance

- **SI Additional Insurance (Infotype 0079)**

Here, you enter data regarding the employee's private insurance (private health insurance, private nursing insurance and life insurance exemption). The *SI Additional Insurance* infotype (0079) is divided into insurance types. Each insurance category forms a subtype.

The appropriate subtype is automatically defaulted depending on the employee's social insurance status specifications in the *Social Insurance* infotype (0013):

Status in Social Insurance infotype (0013)	Subtype in SI Additional Insurance infotype (0079)
Persons with private health insurance	<i>Health Insurance</i> subtype: Private health insurance specifications
Persons with private nursing insurance	<i>Nursing Insurance</i> subtype: Specifications for private nursing insurance (only affects cases which precede the introduction of statutory nursing insurance).

Master Data Maintenance

Exempt from pension insurance	<i>Pension Insurance</i> subtype: Specifications for a life insurance exemption that exempts the employee from paying pension insurance (only affects old cases)
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Result

All employee-specific social insurance data are entered in the *Social Insurance* (0013) and *SI Additional Insurance* (0079) infotypes.

Social Insurance (Infotype 0013)

Social Insurance (Infotype 0013)

Use this infotype to enter relevant data for calculating, assigning and deducting social insurance contributions. This data is used in payroll to transfer social insurance payments, to create contribution statements, and for DEUEV notifications.



You must maintain this infotype in order to run payroll. If there is no available social insurance data, then you cannot run payroll for the employee.

The *Social Insurance* infotype (0013) is closely linked to the *SI Additional Insurance* infotype (0079). You enter additional insurance data in the *SI Additional Insurance* infotype (0079). Depending on what you enter in the *Social Insurance* infotype (0013), the *SI Additional Insurance* infotype (0079) is automatically defaulted for maintenance.

SI Key/PI Number

Here, you enter indicators for health insurance (*HI indicator*), pension insurance (*PI indicator*), unemployment insurance (*UI indicator*), and nursing insurance (*PI indicator*). The system uses the individual indicators to determine the official contribution group key (*SI Key*). *HI/PI/UI*. The system assigns default values to each social insurance indicator. This assignment is determined using the specifications regarding an employee's employee group and employee subgroup in the *Organizational Assignment* infotype (0001). If the social insurance indicator default values are overwritten, the system checks the entries. A warning or error message is displayed for invalid entries.

Assigning Health/Nursing Insurance Funds

The system defaults a fund to the *Health Insurance Fund* field. The default value is set up in Customizing.

SI Attributes

SI attributes describe the employee's insurance-related status.

Other Data

Use the *Other Data* function to go to a second entry screen. If the employee is exempt from one or more social insurance categories, or if there is a different social insurance contribution split between employer and employee, or if you must apply a special SI regulation for this employee, you must enter this here.

See also:

[Create Compulsorily-Insured Employee Record \[Page 35\]](#)

[Create Voluntarily-Insured Employee Record \[Page 36\]](#)

[Create Privately-Insured Employee Record \[Page 37\]](#)

[Employees Insured with an Employer-Specific HI Fund \[Ext.\]](#)

Unemployment Insurance (UI)

Unemployment Insurance (UI)

Use

Workers and salaried employees are liable to pay contributions for unemployment insurance if they are being paid, or trained in their profession.

The following are exempt from contributions:

- Employees who are 65 or older, as of the end of the month in which the employee turns 65
- Employees who are currently claiming approved permanent disability pension from the statutory pension insurance
- Employees who can no longer be placed by the employment office, due to a long-term reduction of their capability to work, if they are determined to be permanently unable to work by their pension insurance provider
- Home workers, who are also intermediate master craftsmen, and who receive most of their income from this work

Activities

Enter the employee's social insurance data in the master data, in the *Social Insurance D* infotype (0013).

The meaning of the official unemployment insurance key is transferred by the system in accordance with the following tables:

Key	Meaning
0	No liability to pay contributions
1	Full contribution
2	Half contribution

Health Insurance (HI)

Use

Workers, salaried employees and trainees are liable to pay contributions for health insurance if they are being paid, or trained in their profession.

The following are exempt from contributions:

- Workers and salaried employees whose regular pay exceeds the annual pay limit
- Part-time workers and salaried employees
- Public sector employees, judges, armed forces and other similar employees (if they are covered by similar public sector regulations regarding sick pay entitlements)
- Employees who are paid while attending a college or receiving a specialist education
- Employees with a second job in addition to their main self-employed job
- Pension recipients (ex-public sector employees) who are still working, independently of the level of their pay

Employees who are exempt from health insurance as of 01.01. of any given year, remain exempt from paying insurance for an increase in the annual pay limit. The exemption is irrevocable.

Activities

Enter the employee's social insurance data in the master data, in the *Social Insurance D* infotype (0013).

The health insurance key corresponds to the official social insurance key (SI key). The official SI keys have been expanded in the standard system to improve the integration of employees.

Official Social Insurance Keys

Key	Meaning
0	No insurance liability
1	General contribution for employees who are compulsorily insured for health insurance
2	Increased contribution for employees who are compulsorily insured for health insurance
3	Reduced contribution for employees who are compulsorily insured for health insurance

Expanded Social Insurance Keys in the R/3-System

Key	Meaning
5	Voluntarily-insured employees
6	Reduced contribution for voluntarily-insured employees
7	Retiree health insurance contribution (KVdR-contribution)

Health Insurance (HI)

Statutory Health Insurance

The employee's statutory health insurance company is responsible for:

- Calculating contributions
- Deducting contributions
- Notifications.

Calculating Contributions

Contributions are calculated using fixed rates, set by the insurance company.

Deducting Contributions

Health insurance contributions (except for privately-insured), pension insurance contributions, and unemployment insurance contributions are paid to the statutory health insurance fund.

Nursing insurance operates on the same basis as health insurance.

This applies to contribution calculations and all corresponding rules.

Notifications:

The DÜVO, DEVO and pension notifications are sent to the appropriate health insurance fund's receiving office.

Voluntary Health Insurance

Voluntary Health Insurance

1. Total Contribution:

For voluntarily-insured employees, the total monthly contribution is a fixed amount that is not affected by lump sum or one-time payments. Some health insurance companies set this amount using a contribution class; others calculate it using a percentage of the monthly income threshold.

Some health insurance companies use a graduation table for voluntarily-insured persons with a reduced rate.

Some health insurance companies (primarily employer-specific health insurance funds), calculate contributions for voluntarily-insured employees using gross pay. In this case, the contribution is calculated in the same way as for statutorily-insured persons.

2. Employer Contribution:

The employer's share is tax-free for voluntarily-insured employees, up to a maximum of half of the total health insurance contribution.



For employees, whose monthly income exceeds the monthly income threshold, half of the total contribution is tax-free.

For employees, whose monthly income is below the monthly income threshold, it is possible to use an annual calculation. If annual income exceeds the annual income threshold, then half of the total contribution is tax-free for this employee also.

Otherwise, this employee must be treated as a separate case. To identify such an employee, enter attribute **25** (HI-exempt – below the annual income threshold) in the Social Insurance infotype (0013). For employees with attribute **25**, the standard system activates a constant calculation.

However, if you want to run a constant calculation for a HI-liable employee who has private health insurance, you must assign the SI attribute **26** to the employee.

Private Health Insurance

The employer contribution is calculated using a settlement contribution for both private health and nursing insurance.

This amount is half of the private contribution, to a maximum of half of the settlement contribution. The comparative contribution for health insurance is calculated using the statutory fund percentage up to the income threshold. As of 1996, this can vary due to the right to choose funds.

In the SAP System:

Health Insurance:

For privately-insured persons, set the **SI attribute 20** as well as the HI key. Enter the appropriate statutory health insurance fund in the **Employee Fund** field, to which the pension and unemployment insurance contributions are to be paid.

Enter the private health insurance fund in the *SI Additional Insurance D* infotype (0079), subtype 1.

Nursing Insurance:

After entering the nursing insurance key and saving the social insurance rate, the *SI Additional Insurance D* infotype (0079) is processed.

Enter the private nursing insurance fund in the *SI Additional Insurance D* infotype (0079), subtype 4.



If you also mark privately-insured persons with **attribute 25** (HI-exempt – below the annual income limit), a constant calculation is run. You can assign **attribute 26** for constant calculation to an employee who is liable to pay HI, but who has private NI.

See also: [Create Privately-Insured Employee Record \[Page 37\]](#)

Western Employees, Employed in Eastern Germany**Western Employees, Employed in Eastern Germany**

An employee in eastern Germany can be insured in a western health insurance fund. In this case, you must specify the **western fund** in the *Social Insurance* infotype (0013) for the employee.

Use the **western** income threshold to calculate health and nursing insurance contributions.

Use the **eastern** income threshold to calculate pension and unemployment insurance contributions.

Statutorily Insured

1. Enter the SI key **1** the *HI indicator* field, and SI key **1** the *NI indicator* field.
2. The other SI keys *PI (2)* and *UI (1)* are not needed.

Voluntarily Insured**Voluntarily Insured**

1. Enter the SI key **5** in the *HI indicator* field, and SI key **7** in the *NI indicator* field.
2. The other SI keys *PI (2)* and *UI (1)* are not needed.

Privately Insured

1. Enter the SI key **5** in the *HI indicator* field, and SI key **5** the *NI indicator* field.
2. The other SI keys *PI (2)* and *UI (1)* are not needed.



You must code privately-insured employee with the **SI Attribute**.

In addition, enter SI Attribute **20** for **Private HI**.

Nursing Insurance (NI)

Nursing Insurance (NI)

Use

Since 01.01.1995, nursing insurance contributions have been set at a fixed percentage of income. This rate is also valid for persons who are voluntarily-insured with a statutory health insurance fund. However, some statutory health insurance funds determine the nursing contribution for voluntarily-insured persons using contribution classes.

The comparative contribution for private nursing insurance is calculated using the statutory percentage up to the income threshold.

Activities

Enter the employee's social insurance data in the master data, in the *Social Insurance D* infotype (0013).

The health insurance key itself does not correspond to the official social insurance key. The meaning of the NI key has been be freely selected in the standard system.

Expanded Nursing Insurance Keys in the R/3-System

Key	Meaning
0	No insurance liability
1	General contribution for employees who are compulsorily insured for health insurance
5	Contribution for private nursing insurance for the following persons: <ul style="list-style-type: none"> • Persons with private health insurance • Persons with voluntary health insurance with a statutory health insurance fund, who have opted for private nursing insurance • Persons liable to pay health insurance, who have private nursing insurance prior to 23.06.1993
7	Contribution for voluntarily-insured persons with a statutory health insurance fund; only for employees who have voluntary health insurance with this fund
8	Half contribution, paid solely by the employee; use this key for public sector employees, for example
9	Full contribution, paid solely by the employee; use this key for retirees (recipients of pension plan payments), for example

In addition to the nursing insurance key, the following NI fields have been included in infotype 0013 (*Social Insurance D*):

- *Authority for exemption*
- *Contribution split*
- *Self-payer*

- *Special rule*

These fields in infotype 0013 (*Social Insurance D*) are in an additional screen. To access this screen, choose *Additional data*.

You can not save the social insurance data on this screen. To do this, you must return to the first screen in the infotype 0013 (*Social Insurance D*).

See also:

[Statutory Health Insurance \[Page 19\]](#)

[Create Voluntarily-Insured Employee Record \[Page 36\]](#)

[Private Health Insurance \[Page 21\]](#)

[Early Retirement Recipients \[Page 157\]](#)

[Set Employee as Early-Retired \[Ext.\]](#)

[Employee with Life Insurance PI Exemption \[Ext.\]](#)

[Employee Insured with the Miner's Benefit Fund \[Page 203\]](#)

[Employees Insured with an Employer-Specific HI Fund \[Ext.\]](#)

[Western Employees, Employed in Eastern Germany \[Page 22\]](#)

[Retirees \[Page 30\]](#)

[Employee Multiple Benefits \[Page 174\]](#)

[Part-Time/Short-Term Employees \[Page 188\]](#)

[Low-Income Employees \[Page 186\]](#)

Pension Insurance (PI)

Pension Insurance (PI)

Use

All workers and salaried employees, and trainees (paid and unpaid) – regardless of income – are liable to pay pension insurance.

In this case, you need only determine whether the employee is to be assigned to worker or salaried employee pension insurance.

The following persons are exempt from insurance contributions:

- Part-time employees
- Public sector employees, judges, and armed forces. (This does not apply for a second job as a salaried employee or worker)
- Persons who have paid employment or are self-employed while studying at a technical college or university
- Employees who receive a full statutory pension due to age. (This also includes a pension prior to reaching 65 years old)
- Employees who receive pension benefits according to public sector regulations
- Employees who were not insured until the age of 65, or who received compensation for contributions after age 65
- Persons who receive a pension as of a certain age limit or who receive the usual retirement pension at this age according to public sector regulations, or the corresponding church rules, or according to the regulations of an occupational pension institution

Salaried employees who are at least 50 years old, or who have a life insurance are exempt from paying insurance contributions.

Salaried employees (under certain conditions), who are also members of a public insurance or occupational pension institution (for example, doctors and architects) can be exempt from insurance contributions. The request period lasts for three months. If the request is made after this period, the exemption takes effect as of the receipt of the request form.

Activities

Enter the employee's social insurance data in the master data, in the *Social Insurance D* infotype (0013).

The pension insurance key corresponds to the official social insurance key (SI key). The official SI keys have been expanded in the standard system to improve the integration of employees.

Official Social Insurance Keys

Key	Meaning
0	No insurance liability
1	Full contribution (Worker)
2	Full contribution (Salaried employee)

3	Half contribution (Worker)
4	Half contribution (Salaried employee)

Expanded Social Insurance Keys in the R/3-System

Key	Meaning
5	Exempt from pension insurance

Retirees**Retirees**

For persons who have health insurance for *retirees*, pension payments are subject to health and nursing insurance contributions.

As private income (for example, property rental) is also used to determine contributions for voluntarily and privately-insured retirees, as well as the pension, the system cannot calculate these contributions. SAP recommends that you enter voluntarily or privately-insured retirees in all four social insurance areas as insurance-exempt. The retiree must pay his or her own insurance.

Contributions are only deducted from pension payments if the total monthly contribution-liable income exceeds the monthly minimum income threshold.

Create Retiree Record

To create a retiree record within a personnel action, proceed as follows:

1. Choose the personnel action *Transfer (data processing) - Retiree* for the selected employee and key date.
2. Maintain all infotypes defaulted by the personnel action, until you come to the *Social Insurance Germany (0013)* infotype.



The *SI Key* fields receive the default values for a compulsorily-insured retiree. You can overwrite these default values.

3. In the *SI key* fields, enter the appropriate values for a statutorily-insured person and for voluntarily/privately-insured retiree:

[Statutorily-Insured Retiree \[Page 32\]](#)

[Voluntarily/Privately-Insured Retiree \[Page 33\]](#)

4. Complete the *pension insurance number* field.
5. Complete the *Health insurance fund* field.
If the HI and NI contributions are dependent on a *contribution class*, enter the relevant classes.
6. In the field *Max. gross retiree*, enter the retiree's [maximum health insurance gross amount \[Page 34\]](#).
7. Check the *SI-Attribute* field for **02 (Retirees)**.



The standard system always defaults **02** for **Retirees**.

8. Save your entries.
9. Process all subsequent infotypes that are defaulted by the personnel action.

Result: You have created a retiree record within a personnel action.

Statutorily-Insured Retiree

Statutorily-Insured Retiree

In the block *SI Key*, complete the fields

HI Indicator = with 9

PI Indicator = with 0

UI Indicator = with 0

and NI Indicator = with 9

Voluntarily/Private-Insured Retirees

In the block *SI Key*, complete the fields

HI Indicator,

PI Indicator,

UI Indicator,

and NI Indicator

with a **ZERO**.

Maximum Health Insurance Gross Amount**Maximum Health Insurance Gross Amount**

If the total of the statutory pension and the contribution-liable pension payments exceeds the monthly income threshold for health insurance, only contributions are paid from the difference between the two amounts. For this reason, the health insurance fund provides the employer with a maximum amount, up to which contributions must be paid. You must enter this individual income threshold in the *Social Insurance D* infotype (0013) in the “maximum gross amount for retirees” field.

Create Compulsorily-Insured Employee Record

To create a compulsorily-insured employee record within a personnel action, proceed as follows:

1. Choose the personnel action *Hiring* for the selected employee and key date.
2. Maintain all infotypes defaulted by the personnel action, until you come to the *Social Insurance Germany (0013)* infotype.



The *SI Key* fields receive the default values (default indicators) for a compulsorily insured employee.

3. You can transfer these *default values* for a statutorily-insured employee.
4. Complete the *pension insurance number* field.
5. If the employee is insured with a health insurance fund that is not the default fund, change the *health insurance fund* field accordingly.
6. Check the *SI-Attribute* field for **01 (Active employees)**.



The standard system always defaults **01** for **Active employees**.

7. Save your entries.
8. Process all subsequent infotypes that are defaulted by the personnel action.

Result: You have created a compulsorily insured employee record within a personnel action.

Create Voluntarily-Insured Employee Record

Create Voluntarily-Insured Employee Record

To create a voluntarily-insured employee record within a personnel action, proceed as follows:

1. Choose the personnel action *Hiring* for the selected employee and key date.
2. Maintain all infotypes defaulted by the personnel action, until you come to the *Social Insurance Germany (0013)* infotype.



The *SI Key* fields receive the default values for a compulsorily-insured employee. You can transfer these *default values* for a voluntarily-insured employee.

3. Enter the SI key **5** in the *HI indicator* field, and SI key **7** in the *NI indicator* field.

The other SI keys *PI (2)* and *UI (1)* are not needed.

4. Complete the *pension insurance number* field.
5. Complete the *Health insurance fund* field.

If the HI and NI contributions are dependent on a *contribution class*, enter the relevant classes.

6. Check the *SI-Attribute* field for **01 (Active employees)**.



The standard system always defaults **01** for **Active employees**.

7. Save your entries.
8. Process all subsequent infotypes that are defaulted by the personnel action.

Result: You have created a voluntarily-insured employee record within a personnel action.

Create Privately-Insured Employee Record

To create a privately-insured employee record within a personnel action, proceed as follows:

1. Choose the personnel action *Settings* for the selected employee and key date.
2. Maintain all infotypes defaulted by the personnel action, until you come to the *Social Insurance Germany (0013)* infotype.



The *SI Key* fields receive the default values for a compulsorily-insured employee. You can overwrite these *default values* for a privately-insured employee.

3. Enter the SI key **5** in the *HI indicator* field, and SI key **5** the *NI indicator* field.

The other SI keys *PI (2)* and *UI (1)* are not needed.

4. Complete the *pension insurance number* field.
5. Complete the *Health insurance fund* field.
6. Check the *SI-Attribute* field for **01 (Active employees)**.

In addition, enter SI Attribute **20** for **private health insurance**.



The standard system always defaults **01** for **Active employees**.

7. Save your entries.
You are now at the screen *Create SI Additional Insurance D* (infotype 0079).
8. Check the field *Insurance type*.
9. In the field *Institute*, enter the relevant insurance company.
10. If the contribution is dependent on a *contribution class*, enter the relevant class.
11. If necessary, complete the *Additional contribution*, *Self-payer*, *Confirmation and Allocation* fields.
12. Save your entries.
13. Process all subsequent infotypes that are defaulted by the personnel action.

Result: You have created a privately-insured employee record within a personnel action.

Verbeitragung von Lohn und Gehalt in der Abrechnung

Verbeitragung von Lohn und Gehalt in der Abrechnung

Die Ermittlung, Überweisung und Bescheinigung von Beiträgen zur Sozialversicherung findet im SAP-System im Rahmen des monatlichen Abrechnungslaufes statt. Ausgangspunkt ist hierbei ein *Abrechnungszeitraum* (im SAP-System: eine *Abrechnungsperiode*). In Deutschland ist dieser Abrechnungszeitraum ein Monat.

Betrachtet werden die Lohn- und Gehaltsbestandteile, die ein Mitarbeiter in dem zugrunde liegenden Monat erhalten hat. Ergeben sich rückwirkende Änderungen für bereits abgerechnete Zeiträume, werden diese Zeiträume systemseitig wieder aufgerollt und erneut betrachtet (Rückrechnung).

Die Verbeitragung von Lohn- und Gehalt ist hierbei an eine Reihe von Bedingungen geknüpft, die das SAP-System im Rahmen eines Abrechnungslauf für die abzurechnenden Zeiträume ermitteln respektive überprüfen muß:

Welche Arten von Entgelt erhält ein Mitarbeiter ?

Hier muß das System erkennen, ob ein Mitarbeiter *laufendes Entgelt* bezieht (zu verbeitragen nach dem Entstehungsprinzip) oder eine *Einmalzahlung* vorliegt (zu verbeitragen nach dem Zuflußprinzip).

Bei der Verbeitragung von *laufendem Entgelt* muß darüber hinaus die sogenannte SV-Luft gebildet werden, die als Beitragsbemessungsgrenze für Einmalzahlungen herangezogen wird.

Lesen Sie:

[Arbeitsentgelt aus sozialversicherungsrechtlicher Sicht \[Page 40\]](#)

[SV-Luft \[Page 44\]](#)

Für wie viele Tage in dem zugrunde liegenden Monat war der Mitarbeiter sozialversicherungspflichtig ?

Hier muß das System erkennen können, an wie vielen Kalendertagen in dem abzurechnenden Monat ein Mitarbeiter sozialversicherungspflichtig beschäftigt war. Hieraus ermittelt sich die Anzahl der Sozialversicherungstage. Eventuell entstehen innerhalb einer Abrechnungsperiode mehrere Teilzeiträume, die jeweils gesondert betrachtet werden müssen.

Lesen Sie:

[Sozialversicherungspflichtige Tage und Teilzeiträume \[Page 51\]](#)

[Abwesenheiten und Sozialversicherung \[Page 54\]](#)

Welche Beitragsbemessungsgrenzen gelten pro Teilzeitraum und wie hoch war das zugrunde liegende Bemessungsbrutto ?

In jeder Abrechnungsperiode muß das System die Beitragsbemessungsgrenze und das Bemessungsbrutto pro SV-Sparte ermitteln. Bei Teilzeiträumen müssen darüber hinaus die Bemessungsgrenzen und das Bemessungsbrutto, in Abhängigkeit der SV-Tage, pro Teilzeitraum ermittelt werden.

Lesen Sie:

[Beitragsbemessungsgrenzen \[Page 46\]](#)

Verbeitragung von Lohn und Gehalt in der Abrechnung

[Bemessungsbrutti \[Page 48\]](#)

Wie werden die Arbeitnehmer- und Arbeitgeberanteile berechnet ?

Die Berechnung der Arbeitgeber- und Arbeitnehmeranteile erfolgt entweder anhand eines Prozentwertes (in der Regel bei pflichtversicherten Mitarbeitern) oder anhand eines Festbeitrages, der über eine Beitragsklasse ermittelt wird.

Maßgebend für die Art der Berechnung sind die mitarbeiterindividuellen Stammdaten der Infotypen *Sozialversicherung Deutschland* (0013), *Zusatzversorgung Deutschland* (0126) und *SV-Zusatzversorgung Deutschland* (0079).

Lesen Sie:

[Arbeitgeber- und Arbeitnehmeranteile \[Page 57\]](#)



Die im Rahmen eines Abrechnungslaufs ermittelten Beträge in der Sozialversicherung (Bemessungsgrenzen, Bemessungsbrutti, Beiträge, etc.) werden in [Sekundärlohnarten \[Ext.\]](#) abgestellt. In den nachfolgenden Abschnitten wird auf die wichtigsten Sekundärlohnarten der Sozialversicherung eingegangen. Darüber hinaus enthält jedes Kapitel eine Liste aller relevanten Sekundärlohnarten.

Arbeitsentgelt aus sozialversicherungsrechtlicher Sicht

Arbeitsentgelt aus sozialversicherungsrechtlicher Sicht

Aus sozialversicherungsrechtlicher Sicht werden Lohn- und Gehaltsbestandteile danach unterschieden, ob es sich um *laufendes Entgelt* oder um *Einmalzahlungen* handelt.

Laufendes Entgelt:

Laufendes Entgelt sind alle Zahlungen, mit denen die Arbeitsleistung in einem bestimmten Abrechnungszeitraum vergütet wird. Maßgebend für die zeitliche Zuordnung ist die Entstehung des Zahlungsanspruches. Die Verbeitragung von laufendem Entgelt folgt dem Entstehungsprinzip.



Ihr Mitarbeiter Karl Schmitt erhält ein festes, monatliches Gehalt von 3.000 DM.

Dieses feste monatliche Gehalt wird am 25. Februar ausgezahlt, als Entlohnung für den Monat Februar.

Gemäß dem Entstehungsprinzip wird das Gehalt als laufendes Entgelt auch im Lohnabrechnungszeitraum Februar (Abrechnungsperiode 02) verbeitragt, da der Anspruch auf das Gehalt durch Arbeit entstanden ist, die im Monat Februar geleistet wurde.

Einmalzahlungen:

Einmalzahlungen sind dem Arbeitsentgelt zuzurechnende Zahlungen, die nicht für die Arbeit in einem einzelnen Abrechnungszeitraum geleistet wurden. Einmalzahlungen werden dem Abrechnungszeitraum zugeordnet, in dem sie ausgezahlt werden. Die Verbeitragung von Einmalzahlungen folgt dem Zuflußprinzip.



Zusätzlich zu seinem Monatsgehalt erhält Herr Schmitt im Monat September eine Erfolgsbeteiligung in Höhe von 1.000 DM.

Gemäß dem Zuflußprinzip wird diese Einmalzahlung im Abrechnungszeitraum September (Abrechnungsperiode 09) verbeitragt, da die Zahlung in diesem Monat zugeflossen ist.

Ausgehend von dem Betrag der Einmalzahlungen wird pro SV-Sparte ein *Bemessungsbrutto Einmalzahlung* erstellt, wobei nun die [SV-Luft \[Page 44\]](#) als Bemessungsgrenze dient. Auch hier werden mit Prozentrechnung die Anteile ermittelt.

Laufendes Entgelt und Rückrechnung

Erhält ein Mitarbeiter nachträglich für einen bereits abgeschlossenen Abrechnungszeitraum ein höheres laufendes Entgelt, so muß dieses höhere laufende Entgelt im Rahmen der Rückrechnung in dem bereits abgeschlossenen Abrechnungszeitraum verbeitragt werden. Es gilt das Entstehungsprinzip.



Im Monat März wird das Gehalt von Herrn Schmitt um monatlich 300 DM erhöht. Die Erhöhung erfolgt rückwirkend zum Monat Januar.

Arbeitsentgelt aus sozialversicherungsrechtlicher Sicht

Die rückwirkende Gehaltserhöhung betrifft laufendes Entgelt, muß also nach dem Entstehungsprinzip verarbeitet werden.

Im Rahmen der Rückrechnung werden somit im Januar (Abrechnungsperiode 01) und im Februar (Abrechnungsperiode 02) jeweils 300 DM rückwirkend verarbeitet.

Einmalzahlung und Rückrechnung

Wird eine Einmalzahlung rückwirkend für einen bereits abgeschlossenen Abrechnungszeitraum gezahlt, so wird die nachträglich geleistete Einmalzahlung nicht in dem bereits abgeschlossenen, sondern in dem aktuellen Abrechnungszeitraum verarbeitet.



Im September erhält Herr Schmitt eine Erfolgsprämie von 200 DM, rückwirkend zum August.

Die rückwirkende Gehaltserhöhung betrifft eine Einmalzahlung, muß also nach dem Zuflußprinzip im September verarbeitet werden.



Eine Besonderheit bilden **nachträglich gezahlte Einmalzahlungen**. In zwei Ausnahmefällen werden nachträglich gezahlte Einmalzahlungen **nicht** nach dem Zuflußprinzip verarbeitet:

- **Bei einem Wechsel im Sozialversicherungsverhältnis**

Bei einem zwischenzeitlichen Austritt des Mitarbeiters, einem Wechsel von SV-pflichtig nach SV-frei, einem Wechsel von Aktiv beschäftigt in den Vorruhestand oder die Rente oder einem Wechsel der juristischen Person wird eine nachträgliche Einmalzahlung der letzten Abrechnungsperiode **vor** dem Wechsel im Versicherungsverhältnis zugeordnet.

- **Bei einer Einmalzahlung, die nachträglich zur Korrektur der SV-Verbeitragung aufgegeben wurde**

Erhält ein Mitarbeiter nachträglich im Rahmen einer Rückrechnung eine Einmalzahlung, mit der die fehlerhafte Verbeitragung einer Einmalzahlung korrigiert werden soll, so erfolgt in diesem Fall eine Verbeitragung der Korrekturlohnart nach dem Entstehungsprinzip.

Eine solche Korrekturlohnart muß in die Sekundärlohnart *Einmalzahlung Korrektur SV (/105)* kumuliert werden. Dadurch wird bewirkt, daß diese Korrekturzahlung nach dem Entstehungsprinzip verarbeitet wird. Im Standard liefert SAP keine Korrektur-Lohnart aus, die in die Sekundärlohnart /105 kumuliert wird.

Verbeitragung

Um also die Lohn- und Gehaltsbestandteile eines Mitarbeiters im richtigen Abrechnungszeitraum verarbeiten zu können, müssen Sie entscheiden, ob es sich um *laufendes Entgelt* (zu verarbeiten nach dem Entstehungsprinzip) oder *Einmalzahlungen* (zu verarbeiten nach dem Zuflußprinzip) handelt. Je nach dem sammeln Sie die unterschiedlichen Lohn- und Gehaltsbestandteile einer Abrechnungsperiode in verschiedenen Töpfen:

- einem Topf *laufendes Entgelt*

Arbeitsentgelt aus sozialversicherungsrechtlicher Sicht

Hier fließen alle Lohn- und Gehaltsbestandteile einer Abrechnungsperiode ein, die nach dem Entstehungsprinzip verbeitragt werden sollen

- einem Topf *Einmalzahlungen*

Hier fließen alle Lohn- und Gehaltsbestandteile einer Abrechnungsperiode ein, die nach dem Zuflußprinzip verbeitragt werden sollen.

Es werden also nicht alle Lohn- und Gehaltsbestandteile einzeln verbeitragt, sondern zunächst pro Abrechnungsperiode alles laufende Entgelt und alle Einmalzahlungen, die relevant für die Sozialversicherung sind, in getrennten Töpfen gesammelt und aufaddiert. Die Verbeitragung erfolgt dann für die aufaddierten Beträge dieser Töpfe.

Märzklausel

Einmalzahlungen, die in der Zeit vom 01.01. bis 31.03. gezahlt werden, sind dem letzten Lohnabrechnungszeitraum des Vorjahres zuzuordnen, wenn der Arbeitnehmer schon im Vorjahr bei demselben Arbeitgeber beschäftigt war und die Einmalzahlung zum Zeitpunkt der Auszahlung wegen Überschreitens der anteiligen Jahresbeitragsbemessungsgrenzen nicht mehr im vollen Umfang für die Beitragsberechnung herangezogen werden kann.

Folgende Voraussetzungen müssen bei Anwendung der Märzklausel zusätzlich erfüllt sein:

1. Der Mitarbeiter muß schon im Vorjahr bei demselben Arbeitnehmer beschäftigt sein.
2. Beim Mitarbeiter darf sich der Versicherungsstatus vom Vorjahr zum laufenden Jahr nicht geändert haben.

Im SAP-System:

Im SAP-System stehen hierzu die [Sekundärlohnarten \[Ext.\]](#)

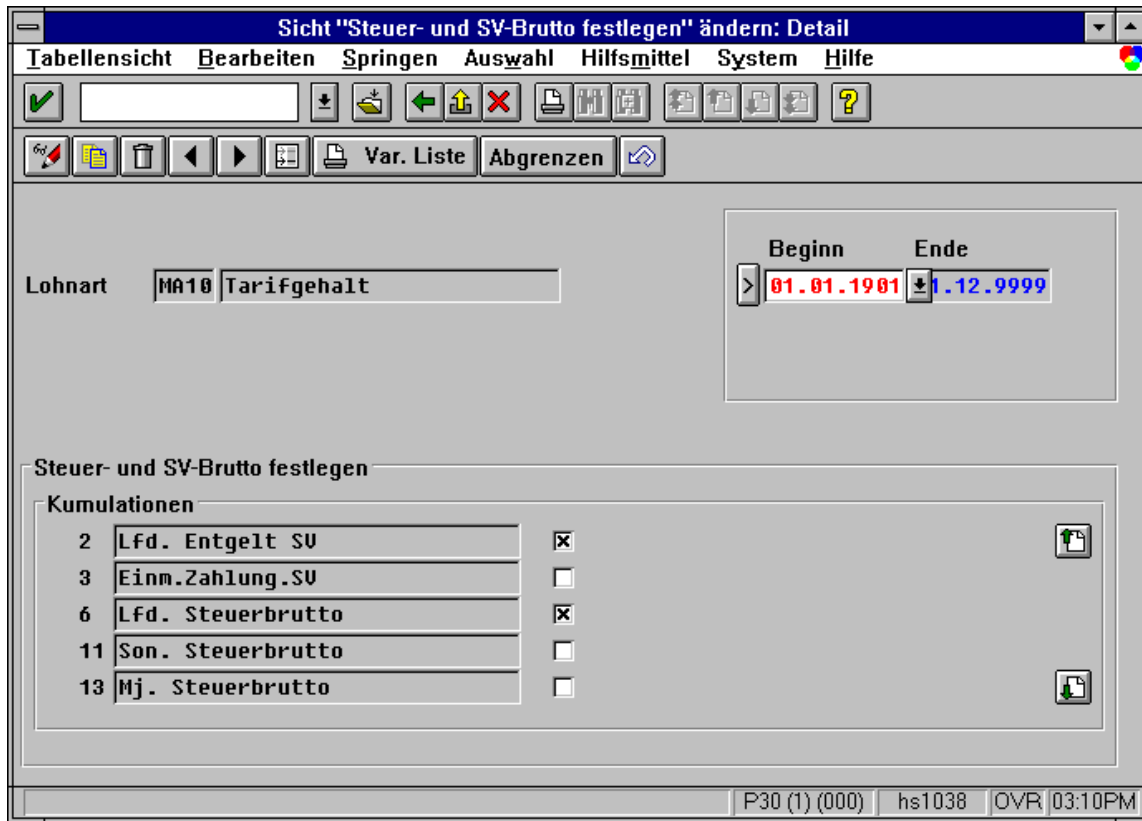
- *Laufendes Entgelt SV (/102)*
und
- *Einmalzahlungen SV (/103)*

zur Verfügung.

Diese beiden Sekundärlohnarten sind die Töpfe, in die Sie Ihre Lohnarten kumulieren, d.h. sammeln und aufaddieren.

Die Kumulation selbst bestimmen Sie in der Sicht *Steuer- und SV-Brutto festlegen (V_512W_D)*. Dort weisen Sie Ihrer Lohnart eine Kumulation zu. Je nach Art der zugewiesenen Kumulation wird die Lohnart in die jeweilige Sekundärlohnart kumuliert:

Arbeitsentgelt aus sozialversicherungsrechtlicher Sicht



Kumulation	Sekundärlohnart	Bedeutung
2	/102	Verbeitragt als Laufendes Entgelt
3	/103	Verbeitragt als Einmalzahlung



Zusätzlich steht Ihnen die Sekundärlohnart *Einmalzahlung Korrektur SV (/105)* zur Verfügung. In diese Sekundärlohnart dürfen Sie nur Lohnarten kumulieren, die Sie zur Korrektur einer Einmalzahlung für die Verbeitragung in der Sozialversicherung verwenden.



Weitere Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* → *Lohnart als Steuer- und SV-pflichtiges Brutto schlüsseln*.

Lesen Sie: [SV-Luft \[Page 44\]](#)

SI Income Threshold Deficit

SI Income Threshold Deficit

What is a SI Income Threshold Deficit?

It is the difference between the *proportional annual income threshold* and the *gross assessment amount for regular pay*. It is created each month for each social insurance category (health insurance, unemployment insurance, pension insurance and nursing insurance).

It consists of:

- the difference between the income threshold and gross assessment amount for regular pay and
- the SI income threshold deficit from the previous month (as it relates to the last payroll result of the current year for the same employer).

At the start of the first payroll run of the year, the SI income threshold deficit from the previous year is stored, and the SI income threshold deficit for the current year is set to zero.

Use

The SI income threshold deficit is used as the income threshold for one-time payments, for which you would otherwise not calculate contributions.



Your employee, Anna Klein, receives 6,000 DM regular pay and 1,500 DM in one-time payments in August (payroll period 08). The income threshold for health insurance is 6,150 DM. The HI income threshold deficit for the previous month is 1,000 DM.

If you do not take the HI income threshold deficit into account, only the amount up to the income threshold is used to calculate contributions. That is, 6,000 DM regular pay and 150 DM one-time payments. The remaining 1,350 DM is not taken into account for contributions.

The SI income deficit threshold is used in this case. To calculate contributions on one-time payments, the SI income threshold deficit for the relevant SI category (the HI income threshold deficit for the above example) is used as the assessment threshold. In this example, the HI income threshold deficit is the 150 DM difference between the regular pay and the income threshold, and the 1,000 DM HI income threshold deficit from the previous month. This is, consequently, 1,150 DM. Using this income threshold, contributions are calculated on the 1,500 DM one-time payment. 350 DM is not taken into account.

In the SAP System:

In the standard system, the SI income threshold deficit is stored in its own secondary wage type for each social insurance category.

SI income threshold for the current year:

Wage type	Name
/340	Proportional difference in HI annual income threshold for current year
/341	Proportional difference in PI annual income threshold for current year
/342	Proportional difference in UI annual income threshold for current year
/3P8	Proportional difference in NI annual income threshold for current year

SI Income Threshold Deficit

SI income threshold deficit from previous year:

Wage type	Name
/346	Proportional difference in HI annual income threshold for previous year
/347	Proportional difference in PI annual income threshold for previous year
/348	Proportional difference in UI annual income threshold for previous year
/3P9	Proportional difference in NI annual income threshold for previous year

See: [Income Thresholds \[Page 46\]](#)

Income thresholds

Income thresholds

Income thresholds are used to limit the level of pay used to calculate contributions. No contributions are calculated or deducted for pay over and above this limit. These limits are legally set for each social insurance category (HI, PI, UI, NI) as an annual value.

In the SAP System

In the standard system, the income thresholds for each social insurance category are stored as constants in the view V_T511K (*payroll constants*). These amounts are the annual income thresholds.

The monthly income thresholds are derived from the annual thresholds in the *payroll constants* view for each SI category during the payroll run and stored in the corresponding secondary wage types for subsequent calculations. You can use modules to calculate the monthly income thresholds in line with legal requirements. The standard formula for calculating the income threshold is:

(Annual income threshold / 360) * (SI days in the payroll period)

If several payroll periods exist, an income threshold is created for each period and SI category.

Secondary wage types

Wage type	Name
/300	HI income threshold
/301	PI income threshold
/302	UI income threshold
/304	HI income threshold remainder for the current month
/305	PI income threshold remainder for the current month
/306	UI income threshold remainder for the current month
/307	HI income threshold remainder for RHC/BWP for current month
/308	PI income threshold remainder for RHC/BWP for current month
/309	UI income threshold remainder for RHC/BWP for current month
/30A	HI income threshold remainder for low-income employees
/30B	PI income threshold remainder for low-income employees
/30C	UI income threshold remainder for low-income employees



Due to the coding in table T512W (*wage types*), the secondary wage types for income thresholds are not stored, and are therefore not available in the payroll log.

Maintain the constants from which you derive the secondary wage types, using the IMG. For more information, see the IMG *Payroll Germany* in the section *Social*

Income thresholds

Insurance → Recurring Adjustments → Annual Adjustments → Payroll Constants → Assessment Thresholds.

You assign the constants, secondary wage types, calculation module in the view V_T5D1T (*Provisioning of the SI Assessment Threshold*). For more information, see the IMG *Payroll Germany* in the section *Social Insurance → Recurring Adjustments → Adjustments for Legal Changes → Create SI Assessment Thresholds*. The calculation of income thresholds meets legal requirements. Therefore, you cannot change them.

See: [Gross Assessment Amounts \[Page 48\]](#)

Gross Assessment Amounts

Gross Assessment Amounts

Social insurance gross assessment amounts contain wages and salaries that are used to calculate contributions for each SI category. Gross assessment amounts are created for each SI category and payroll period. If several partial periods exist in a single payroll period, the amounts are calculated for each partial period.

In the SAP System:

In the standard system, the gross assessment amounts are calculated for each SI category using the secondary wage types *Current Pay SI (/102)* and *One-time SI Payments (/103)*, and stored in the respective secondary wage type for each SI category.

Also, you must take other secondary wage types into account, where the amounts must also form part of the calculation of gross assessment amounts.



The SI-liable employer's contribution for pension insurance (/31U) must form part of HI gross assessment amount for current pay (/310).

To correctly calculate all gross assessment amounts, you must stick to the sequence when creating individual secondary wage types. To do this, the processing class **40** is queried, in which the sequence is fixed. That is, the order of which wage type goes into which gross assessment amount.

You assign which gross assessment amount is derived from which secondary wage type in the view V_T5D1S (*Provisioning of the SI Gross Assessment Amounts*). The calculation itself is done using a module that the gross assessment amount to be calculated is assigned to.

Secondary wage types:

Gross Assessment Amounts

<p>Current gross assessment amounts:</p> <p>/310: HI gross assessment amount current pay</p> <p>/311: PI gross assessment amount current pay</p> <p>/312: UI gross assessment amount current pay</p> <p>/313: HI total current gross assessment amount</p> <p>/314: PI total current gross assessment amount</p> <p>/315: UI total current gross assessment amount</p> <p>/316: PI gross assessment amount ER supplement</p> <p>/317: PI gross assessment amount EE supplement</p> <p>/31A: RWH HI current gross assessment daily amount</p> <p>/31B: BWP HI current gross assessment daily amount</p> <p>/31C: RWH HI current gross assessment amount</p> <p>/31D: BWP HI current gross assessment amount</p> <p>/31E: RWH PI current gross assessment daily amount</p> <p>/31F: BWP PI current gross assessment daily amount</p> <p>/31G: RWH PI current gross assessment amount</p> <p>/31H: BWP PI current gross assessment amount</p> <p>/31I: RWH UI current gross assessment daily amount</p> <p>/31J: BWP UI current gross assessment daily amount</p> <p>/31M: RWH PI current gross assessment amount DEUEV</p> <p>/31N: BWP PI gross assessment amount DEUEV</p> <p>/31O: RWH UI gross assessment amount DEUEV</p> <p>/31P: BWP UI gross assessment amount DEUEV</p>	<p>One-time payment gross assessment amounts:</p> <p>/320: HI one-time payment gross assessment amount</p> <p>/321: PI one-time payment gross assessment amount</p> <p>/322: UI one-time payment gross assessment amount</p> <p>/323: HI one-time payment total gross assessment amount</p> <p>/324: PI one-time payment total gross assessment amount</p> <p>/325: UI one-time payment total gross assessment amount</p> <p>/32U: One-time payment SI-liable PI-ER contribution</p> <p>/32V: One-time payment HI-liable UI-ER contribution</p> <p>/32W: One-time payment SI-liable HI-ER contribution</p> <p>/32X: One-time payment SI-liable UI-ER contribution</p> <p>/32Y: One-time payment UI-liable HI-ER contribution</p> <p>/32Z: One-time payment UI-liable PI-ER contribution</p> <p>One-time payment gross assessment amounts - March clause:</p> <p>/330: HI gross assessment amount – previous year</p> <p>/331: PI gross assessment amount – previous year</p> <p>/332: UI gross assessment amount – previous year</p> <p>/333: HI total gross assessment amount – previous year</p> <p>/334: PI total gross assessment amount – previous year</p> <p>/335: UI total gross assessment amount – previous year</p> <p>/336: HI gross assessment amount – previous year</p> <p>/337: PI gross assessment amount – previous year</p>
<p>December 1999</p> <p>/31Q: HI three low-income</p> <p>/31R: HI low income gross amount</p> <p>/31S: PI low income gross amount</p>	<p>/338: UI gross assessment amount – previous year</p> <p>/33U: One-time payment UI-liable PI-ER</p>

Gross Assessment Amounts

For more information, see the IMG *Payroll Germany* in the section *Social Insurance* → *Recurring Adjustments* → *Adjustments for Legal Changes* → *Create SI Gross Amounts*. The calculation of gross assessment amounts meets legal requirements. Therefore, you cannot change them.

See: [Social Insurance-Liable Days and Part-Periods \[Page 51\]](#)

Social Insurance-Liable Days and Part-Periods

How are SI days determined?

Social insurance contributions must be paid for each calendar day that a person is employed. This is known as a social insurance day (SI day).

You must determine the SI days for the respective payroll period in order to calculate contributions.

For a monthly payroll run, the payroll period is set at **30** SI days.

Exceptions:

In the following cases, **a)** through **f)**, this rule does not apply:

- a) Start or end of an employment contract, or a change of employer (change of legal person) within the month
- b) Sick pay periods (after the end of the continued pay period), pension sick pay, injury pay, transition pay, maternity pay, child benefits
- c) Unpaid leave periods, unauthorized absences, official strikes longer than one month
- d) Unpaid absence to care for a child
- e) Military or non-military service, and military training exercises for more than 3 days
- f) Change in the official SI key or health insurance fund within the month

In these cases, the **effective calendar days** are paid out. A calendar day can only be calculated as a SI day if it is outside the time-frames in b), c), d) or e). If a calendar day falls within periods b), c), d) or e), the SI days must be correspondingly reduced.



Your employee, Karl Schmitt, is sick. The last day of continued pay is 15.01.1997.

From 16.01.1997 to 23.01.1997, Mr. Schmitt receives sick pay (see **b)**).

He is back in work from 24.01.1997 to 31.01.1997.

January has 31 calendar days. To calculate the SI days, these calendar days are reduced by the number of days that Mr. Schmitt was receiving sick pay:

31 calendar days minus 6 days sick pay = 25 SI days



In the standard system, SI days are determined in the payroll run per payroll period, and stored in the secondary wage type **/303: SI Days**.

Social Insurance-Liable Days and Part-Periods

How does the system recognize these exceptions?

The end of an employment contract (exception **a**), is shown in the system using the personnel action *Leaving*. Through this action, the *Employment status* field in the *Actions* infotype (0000), changes from *active* to *left*. For a change of legal person (exception **a**), the *legal person* field changes in the *Organizational Assignment* infotype (0001).

For changes in the official social insurance key (exception **f**), you must maintain the relevant data in the *Social Insurance D* infotype (0013).

For the remaining exceptions **b**), **c**), **d**) and **e**), the system recognizes the corresponding absence category. Here, you must enter the relevant absence category information for social insurance. For more information, see the section *Absences and Social Insurance*.

When are partial periods created for exceptional cases?

When an employment contract ends, or if the legal person changes within a month (exception **a**), a split is created in the internal table *WPBP*. This table *WPBP* (**W**ork **P**lace **B**asic **P**ay), contains the employee's work center and basic pay data, imported during the payroll run, using the function *WPBP*.

In addition, a split is created in the internal *SI* table. The *SI* table (Social Insurance) contains the employee's *SI* data, imported during the payroll run.



Your employee Andrea Austritt leaves your company on 24.04. There are therefore two partial periods:

Period 01: 01.04. to 24.04.

Period 02: 25.04. to 30.04.

The valid data for the periods is stored in the internal tables *WPBP* and *SV* under the respective period indicators (01, 02).

For a change in the social insurance key or health insurance fund within a period (exception **f**), a split is created in the internal *SI* table.



Your employee Andrea Austritt changes her health insurance fund on 24.04. There are therefore two partial periods:

Period 01: 01.04. to 24.04.

Period 02: 25.04. to 30.04.

The valid data for the periods is stored in the internal *SI* table under the respective period indicators (01, 02).

For the remaining exceptions **b**, **c**, **d** and **e**, the relevant absences are entered in the *Absences* infotype (2001). These absences are imported into the internal table *AB* (**A**Bsences) in the payroll run, using the function *RAB* (**R**ead **A**Bsences). The data for different periods is stored with a split indicator.



Social Insurance-Liable Days and Part-Periods

Your employee Andrea Austritt is sick from 02.04. to 08.04.

There is therefore one partial period:

Period 01: 02.04. to 08.04.

The valid absence data for this partial period is stored in the internal *AB* table under the relevant period indicator (in this case, 01).



As the valuation of an absence can change over time, such a SI split is not sufficient. For more information on *Absences and Social Insurance*, see the following section.

See: [Absences and Social Insurance \[Page 54\]](#)

Absences and Social Insurance

Absences and Social Insurance

The significance and meaning of an absence changes over time with regard to social insurance, depending on the length of the absence.



Your employee Karl Schmitt is sick on 15.01.1998. After 42 days (on 26.02.1998) the continued pay stops.

In this simple example, there are two partial periods with regard to social insurance that you must treat differently. There is the continued pay period and the period after the continued pay stops.

Sickness within the continued pay period:

The employee still receives wages/salary for the first 42 calendar days of a sick period, from which social insurance contributions must still be calculated.

Sickness after the continued pay period:

If the employee is sick for longer than 42 calendar days, continued pay stops and instead receives sick pay (70% of the employee's wage/salary).

Contributions are no longer calculated. The social insurance membership continues for one more month.

In the SAP System

1. Definition of absence categories

For all types of absence that you wish to differentiate, you define individual absence categories:



- Sickness with a medical certificate
- Sickness without a medical certificate
- Sickness without continued pay
- Paid leave
- Unpaid leave
- Industrial accident
- Health cure
-

2. Summary of absences that are valued equally

Absences that should be valued equally are summarized. In the standard system, use the *Absence valuation rules*. Absences to be valued equally have the same absence valuation rule.



Health cure, industrial accident and sickness with a medical certificate are all paid absences and are to be valued equally. These absences are assigned the absence valuation rule *sickness*.

Absences and Social Insurance

This means that you do not have to categorize every type of absence. Instead, you can use one absence valuation rule for several absence types.

3. Splitting absence valuations

The absences summarized under one absence valuation rule must be placed into different partial periods over time, with regard to social insurance. Here, you assign an absence split indicator to the absences, summarized under an absence valuation rule. Use this indicator to create partial periods. You must then assign different absence valuation rules to these partial periods.



All absence categories that are summarized under the absence valuation rule *Sickness*, must be assigned to different partial periods (according to duration), that are valued separately. The absence valuation rule *Sickness* is assigned an absence split indicator, and other refined absence valuation rules for the individual partial periods:

- *Sick within the continued pay period: **Paid absence***
- *Sick after the continued pay period, before receiving sick pay supplement: **Unpaid absence***
- *Sick after the continued pay period, and receiving sick pay supplement: **Unpaid absence***
- *Sick after the continued pay period, after receiving sick pay supplement: **Unpaid absence***

By using these absence splits in various, differently-valuated partial periods, the absences are redistributed to the internal table *AB*. The internal table *AB* is read during the payroll run. If the table *AB* contains an absence, for which a split is fixed in the view *V_T5D0C (Absence split)*, this split is used to refine the table *AB*.

4. SI absence attributes

In the previous steps, the partial periods that are created for an absence were fixed, and how the individual partial periods are to be valued (paid or unpaid). However, you have not yet determined how these partial periods are to be treated with regard to social insurance regulations:

- Should the absence create a new partial period for social insurance (SI split)?
- Should the absence result in a reduction of SI days ? If yes, from which date ?

To assign such social insurance attributes, you must create processing classes. Absences are collected in a processing class, which, depending on their attributes (SI split, reduction of SI days) can be summarized. Possible processing classes are:

- Sickness
- Parental leave
- Health cure
- Military exercise
- and so on...

The SI attributes can be used in the standard system for combinations of absence valuation rules and processing classes.

Absences and Social Insurance



The absence type *sick after continued pay period* is assigned to the processing class *Sickness* and the absence valuation rule *unpaid absence*.

For the combination

- Processing class: *Sickness* and
- Absence valuation rule: *Unpaid absence*

you can now determine the SI legal attributes (reduction of SI days, SI split, DEUEV absence indicators).

The information in the internal tables *AB* and *SV*, in the view *V_T5D0C (Absence distribution)* and in the view *V_T5D0A (Absence attributes)* is required for the valuation of absences for social insurance. The standard system determines the start of the reduction of SI days according to the refined split in the internal table *AB*, using the entries in the view *Absence distribution*. If necessary, it also sets an additional SI split in the internal SI table, in accordance with the information from the view *V_T5D0A (Absence attributes)*.

See: [Employer and Employee Contributions \[Page 57\]](#)

Employer and Employee Contributions

You calculate employer and employee contributions for statutory social insurance for the individual categories (HI, PI, UI, NI), either:

- **Using a contribution rate**

For each SI category (HI, PI, UI, NI), the **total contribution** (employer and employee contribution) is determined as a percentage of the respective gross assessment amount.

The contribution rates for PI, UI and NI are standard, legally-set rates.

The contribution rates for health insurance are set by each insurance fund. Therefore, the following contribution rates for each HI fund are stored in the standard system:

- *Normal contribution rate*: for employees who are entitled to a minimum of 6 weeks continued pay if they are unable to work
- *Increased contribution rate*: for employees who are entitled less than 6 weeks continued pay
- *Reduced contribution rate*: for employees without sick pay entitlement



The rates are maintained in the view V_T5D11 (*Health Insurance Contribution Rates*).

- **Using a contribution class**

For employees with *voluntary* or *reduced voluntary* health insurance with a statutory HI fund, the contributions are determined using contribution classes. These *classes* and *fixed amounts* are stored in the system for each HI fund.

For employees with statutory *reduced voluntary* health insurance, and those with *voluntary* nursing insurance, the contributions for voluntary NI are also determined using contribution classes. These *classes* and *fixed contributions* are stored in the system for each HI fund.

For *privately-insured* employees, and employees with *additional insurance* (for example, *Press insurance fund: PVW*), the contributions are also determined using contribution classes.



The rates are maintained in the view V_T5D10 (*Health Insurance Fixed Contributions*).



The percentage or contribution class used to calculate an employee's SI contributions is determined by the employee's SI key from the *Social Insurance D* infotype (0013), and data from the *Additional Insurance D* (0126) and *SI Supplementary Pension D* (0079) infotypes.

Employer and Employee Contributions

The employer and employee contributions determined in the payroll run are stored in secondary wage types and noted in the payroll log. There are secondary wage types for each SI category, divided by:

- health insurance, nursing insurance, unemployment insurance, pension insurance
- regular pay
- One-Time Payments
- One-time payments and March clause

Constants

Normally, SI contributions are split equally between employer and employee, where the employer's contribution is exempt from tax. The employer's contribution is paid as a supplement for privately-insured employees. This supplement is limited to **half of the legally-fixed settlement amount**. However, only **half of the actual total contribution** is tax-exempt. If the employer voluntarily pays half of the statutory maximum amount, and this amount is more than half of the total amount, the difference is subject to tax and contributions.

The constant calculation is active in the standard system settings. First, only the tax-exempt and SI exempt employer contribution is paid out. The remainder amount is stored in a secondary wage type. When calculating contributions, where the employer's compulsory contribution is higher than the voluntary employer's supplement, the deficit is offset against the remaining amount from the constant calculation.

In the SAP System

The monthly constant calculation is active in the standard system settings. You can choose between various constant calculation procedures for SI categories (HI, PI and NI):

Monthly Constant Calculation:

If required, a constant balance is calculated for each month.

Constant Calculation for One-Time Payments:

Only a constant compensation is calculated.

The constant calculation is dependent on the employee's master data. It is only calculated if the employee has been assigned the secondary attribute **25** (exempt under annual income threshold), in the *Social Insurance D* infotype (0013).



For more information, see the Implementation Guide *Payroll Germany*, section *Social Insurance*. Here, you can maintain all relevant tables to set up the calculation of employer and employee contributions.

Employer and Employee Contributions

Secondary wage types:

<p>Health Insurance:</p> <p>/350: EE's HI contribution, regular pay</p> <p>/351: ER's HI contribution, regular pay</p> <p>/352: EE's HI contribution, one-time pymt</p> <p>/353: ER's HI contribution, one-time pymt</p> <p>Pension insurance</p> <p>/360: EE's PI contribution, regular pay</p> <p>/361: ER's PI contribution, regular pay</p> <p>/362: EE's PI contribution, one-time pymt</p> <p>/363: ER's PI contribution, one-time pymt</p>	<p>Nursing Insurance:</p> <p>/3Q0: EE's NI contribution, regular pay</p> <p>/3Q1: ER's NI contribution, regular pay</p> <p>/3Q2: EE's NI contribution, one-time pymt</p> <p>/3Q3: ER's NI contribution, one-time pymt</p> <p>Unemployment Insurance:</p> <p>/370: EE's UI contribution, regular pay</p> <p>/371: ER's UI contribution, regular pay</p> <p>/372: EE's UI contribution, one-time pymt</p> <p>/373: ER's UI contribution, one-time pymt</p>
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Social insurance-liable employer's contributions:

<p>/31U: SI-liable PI-ER regular contribution</p> <p>/31V: HI-liable UI-ER regular contribution</p> <p>/31W: SI-liable HI-ER regular contribution</p> <p>/31X: SI-liable UI-ER regular contribution</p> <p>/31Y: UI-liable HI-ER regular contribution</p> <p>/31Z: UI-liable PI-ER regular contribution</p> <p>/33U: SI-liable PI-ER regular contribution</p> <p>/33V: HI-liable UI-ER March clause contribution</p> <p>/33W: SI-liable HI-ER contribution March clause</p> <p>/33X: SI-liable UI-ER March clause contrib.</p> <p>/33Y: UI-liable HI-ER contribution March clause</p> <p>/33Z: UI-liable PI-ER March clause contribution</p>	<p>/32U: SI-liable PI-ER one-time pymt contribution</p> <p>/32V: HI-liable UI-ER one-time pymt contribution</p> <p>/32W: SI-liable HI-ER one-time pymt contribution</p> <p>/32X: SI-liable UI-ER one-time pymt contribution</p> <p>/32Y: UI-liable HI-ER one-time pymt contribution</p> <p>/32Z: UI-liable PI-ER one-time pymt contribution</p>
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Tax-liable employer's contributions:

Employer and Employee Contributions

<p>/38A: tax-liable SI-UI-ER regular contribution</p> <p>/38B: tax-liable HI-ER regular contribution</p> <p>/38C: tax-liable PI-ER regular contribution</p> <p>/38D: tax-liable UI-ER regular contribution</p> <p>/38E: tax-liable SI-ER contribution one-time pymt.</p> <p>/38F: tax-liable HI-ER contribution one-time pymt.</p> <p>/38G: tax-liable PI-ER contribution one-time pymt.</p> <p>/38H: tax-liable UI-ER contribution one-time pymt.</p>	<p>/38K: flat-rate tax SI-ER contribution</p> <p>/38L: flat-rate tax HI-ER contribution</p> <p>/38M: flat-rate tax PI-ER contribution</p> <p>/38N: flat-rate tax UI-ER contribution</p> <p>/38O: tax-liable NI-ER regular contribution</p> <p>/38P: tax-liable NI-ER contribution one-time pymt.</p> <p>/38Q: flat-rate tax NI-ER contribution</p>
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See: [Technical SI Calculation Process \[Page 61\]](#)

Technical SI Calculation Process

Process Flow

The calculation process for social insurance contributions is outlined in the personnel calculation rules for German payroll. The technical process steps are as follows:

1. Importing the work center/basic pay/social insurance data
2. Importing and processing absences
3. Determining if the March clause can be used
4. Determining the SI days:
5. Retrieving all relevant data
6. Inflow principle or principle of origin for one-time payments and retroactive accounting
7. Calculating SI contributions

1. Importing the work center/basic pay/social insurance data

The subschema *DGD0* (Basic Data Germany) is called up from within the personnel calculation schema *D000*. In this subschema, the *WPBP* (*Workplace Basic Pay*) and *P0013* functions are called up.

The function *WPBP* copies the employee's work center and basic pay data into the internal table *WPBP*. The wage types from the *Basic Pay* infotype (0008), are copied into the internal table *IT* and can be retrieved for additional processing steps. In addition, the function *WPBP* determines whether there is more than one partial period that must be considered within a payroll period, and sets the corresponding splits.

The function *P0013* copies the social insurance data from the *Social Insurance* infotype (0013) to the internal table *SV*. If you change the SI key or HI fund during a payroll period, it results in a SI split.

2. Importing and processing absences

The schema *DT00* (Gross Pay) is called up within the personnel calculation schema *D000*.

Firstly, the function **RAB** (**Read Absences**) imports all of the employee's absences from the *Absences* infotype (2001), and copies them to the internal table **AB**. If there are several absences within a payroll period, the individual absence records are stored with a split indicator.

Next, the function **DNAB** is called up. The function **DNAB** carries out absence evaluations specific to Germany. The Germany-specific data regarding the end of the continued pay period from the internal table *P2001* is added to the data in the internal table **AB**. The entries in table **AB** are processed further using this information and the entries from the views *Absence Distribution* (*V_T5D0C*) and the view *Absence Attributes* (*V_T5D0A*):

- Is there an entry for the absence in the view *Absence Distribution* (*V_T5D0C*)?
 - If yes, this absence is divided into partial periods corresponding to the entry. A new partial period (split) is created in the internal table **AB**. Each partial period is assigned the corresponding absence valuation class (paid, unpaid, and so on) from the view *Absence Distribution* (*V_T5D0C*).

Technical SI Calculation Process

- If no, the absence type is simply assigned a corresponding absence valuation class. The entry in the internal table **AB** remains unchanged.
- Must the SI days be reduced as a result of the absence?

Here, the view *Absence Attributes* (V_T5D0A) is read for each absence, together with the absence valuation class and processing class.

 - If you have entered a SI days reduction for the absence, the first possible start date for the reduction is determined. For absences where the reduction is to start after one month, previous absences, which could also require a reduction, are also taken into account. Partial periods, where the SI days should be reduced are indicated.
 - If no reduction of the SI days is necessary, the process moves on to the next step.
- Must a new SI partial period be created, due to the absence?

Here, the view *Absence Attributes* (V_T5D0A) is read for each absence in the table **AB**. The entries in this table determine whether a new SI partial period should be created for the absence type (that is, the respective combination of absence valuation rule and processing class).

 - If yes, a SI split is created in the internal table SV
 - If no, the process moves on the next step.
- SI days indicator in the personal work schedule

An employee's personal work schedule is created with the function **GENPS**, and stored in the internal table **PSP**, for internal processing. This table (**PSP**) contains two national indicators that are filled by the function **DNAB**. The respective DEUEV indicator is copied to the *NAT01* field for each calendar day of the personal work schedule.

The *NAT01* field is used to calculate SI days. In a month without a reduction in the SI days, each day in a personal work schedule is marked with an **X**.

The **X** is removed for all days in a partial period with reduced SI days. As a result, only the employee's SI days in the internal table **PSP** are marked with an **X** after using the function **DNAB**. The internal table **PSP** is displayed in the payroll log.

3. Determining if the March clause can be used

The schema DNET (Social Insurance Germany: SI, Tax, guaranteed net amount) is called up from within the personnel calculation schema D000. In the subschema DSVI (Social Insurance Germany: Initialization), the personnel calculation rule DV40 is checked (check March clause and import OSI), as to whether the March clause can be used.

4. Determining the SI days:

This is the next step in subschema DSVI. You do this in the personnel calculation rule **DV50** (Determine SI days). Use the operation **DSVTG** to count all personal work schedule days (internal table **PSP**), that are marked as SI day by the function **DNAB**.

5. Retrieving all relevant data

The next step in the subschema DSVI is to retrieve all relevant data to calculate social insurance. To do this, use function **DSV** with the parameters 1 **XSV**.

6. Inflow principle or principle of origin for one-time payments and

retroactive accounting

In the subschema **DSVB**, one-time payments that result from retroactive accounting, are added to the secondary wage type *one-time SI payments (/103)* for the current period, by the personnel calculation rule **DV10** (outflow wage types from previous month). Therefore, contributions for retroactive one-time payments are calculated using the inflow principle. One-time payments from the previous pay period are copied to a different wage type, and is indicated as such. This wage type is the second derived wage type of the secondary wage type *One-time SI payments (/103)*, from the view "Valuation Bases" (V_512W_B). In the standard system, this is the secondary wage type *Inflow /103 from previous month (/Z03)*.

In the next step, the personnel calculation rule **DV20** (Inflow principle, or principle of origin) is processed. This queries whether contributions should be calculated for one-time payments that resulted from retroactive accounting, according to the inflow principle, or principle of origin. Normally, contributions for one-time payments are calculated according to the inflow principle, except for:

- **Retroactive one-time payments and a change in social insurance conditions**
If an employee leaves, changes from SI-liable to SI-exempt, retires early, or changes the legal person status, the one-time payment from the last payroll period **before** the change is assigned to the insurance relationship.
- **A retroactive one-time payment to correct SI contribution calculations**
In this case, contributions are calculated according to the principle of origin.

Entries in personnel calculation rule **DV20** are made for the wage type *One-time payments SI (/103)*:

- The operation **RETRO** queries whether it is a retroactive payroll run.
 - If not, wage type /103 is transferred and the process is stopped.
 - If yes, operation **IMPRE** imports the original retroactive payroll calculation result from the database PCL2, cluster RD. If the import is complete and correct, the next step/query is started. If the import is incomplete or has errors, the wage type /103 is transferred and the process is stopped.
- The amount in the *one-time payment SI* wage type (/103) from the retroactive payroll run is reduced by the amount of the original /103 (from the original result of the retroactive payroll period) and copied to the *amount field* (AMT) in wage type /103. A query is run, whether the amount is greater than zero, after the subtraction.
 - The amount in /103 is **not** greater than zero:
No retroactive one-time payment calculations have been run. The operation **FILLF A** resets the amount field in the wage type /103 to its original value (the value that the retroactive payroll run had determined). Subsequently, the wage type is transferred to the output table **OT**.
 - The amount in /103 is **greater** than zero:
A retroactive one-time payment was made in the payroll run. You must now decide whether to process this retroactive one-time payment according to the inflow or origin principle. Use the operation **DSVWE** to query whether the insurance relationship has changed:
 - If yes, /103 is copied to the output table **OT** as a secondary wage type *one-time payment correction SI (/105)*. Contributions for secondary wage type /105 are

Technical SI Calculation Process

calculated using the origin principle. Then, the amount in /103 is set to zero and copied to the output table **OT**.

- If no, the amount in /103 is copied to the first wage type derived from the view *Valuation Bases* (V_512W_B). In the standard system, this is the secondary wage type *Outflow /103 in the retroactive accounting period* (/A03). /A03 is copied to the output table **OT**. In the next payroll period, the contributions for /A03 are calculated using the inflow principle. Then, the amount in /103 is set to zero and copied to the output table **OT**.



As a special case, the return value **M** represents the operation **DSVWE**.

This return value (**M**), tells you that, in addition to a change in insurance relationship, there is also a March clause. This is always the case if the one-time payment in a period with a March clause (for example, March) was made retroactively for a period with a March clause (for example, January). In this case, the amount determined in the retroactive payroll run for /103 must be transferred unaltered. This is the only way to recognize a March clause in the In-Period.

The operation **FILLF A** resets the amount field in the wage type /103 to its original value (the value that the retroactive payroll run had determined). Subsequently, the wage type is transferred to the output table **OT**.

7. Calculating SI contributions

The actual calculation of social insurance contributions takes place in the schema **DNET**, within the subschema **DSVB** (social insurance calculation) by the operation **DSV BSV**.

For each SI split, the assessment thresholds are created to the exact split and day. The SI gross amounts are created depending on the wage types in the internal table **IT** and their coding. Subsequently, contributions for the relevant SI gross amounts are calculated for each SI category (HI, PI, UI and NI).

Result

The social insurance contributions are calculated.

Social Insurance Activities for each Payroll Period

Social Insurance Activities for each Payroll Period

Here are all the social insurance activities that you must carry out after completing the monthly payroll run. There are reports for all activities that you can access with the menu path *HR* → *Payroll* → *Subsequent Activities* → *Per Payroll Period*.

These activities encompass the creation of contribution statements and notifications to the insurance companies, and also the transfer of contributions for the following insurance types:

- Statutory compulsory insurance
- Miner's insurance
- Additional Insurance

The SAP standard system supports the following *SI-Additional Insurance* types:

- Press member's life insurance (PVW)
- Supplemental insurance for bank employees (BVV)
- General supplemental insurance for other occupational groups

For more information, see the section [Supplemental Social Insurance Activities for each Payroll Period \[Ext.\]](#).

Compulsory Insurance: Contribution Statements & Bank Transfers

Purpose

Use this process to create and send contribution statements, and to transfer contributions to social insurance companies.

This process is part of the payroll subsequent activities, and is run each month at the end of the payroll run for the respective payroll period.

The process refers to **compulsory social insurance contributions**.

Prerequisites

You must have already run payroll for the employee and the payroll period, for which you want to create the contribution statements and transfers.

Customizing

To create contribution statements, you must have made the relevant Customizing settings. For more information, see the IMG *Payroll Germany*, under *Social Insurance* → *Reporting* → *SI Contribution Statement*.

Process Flow

The entire process is divided into the following steps:

Contribution Statements

1. **Create contribution statements**
2. **Create EDI Files (if required)**

Bank Transfers

1. **Generate transfer file**
2. **Generate payment medium**
3. **Copy transfer file to diskette (if required)**



One report, or transaction, is carried out for each step. Each report generates data that is stored in the SAP standard system. Each report accesses the data generated in the previous step. Therefore, you must carry out the steps in the correct sequence.

The generated data elements are TemSe-Objects (temporary, sequential files), which are stored in the R/3-System. You find the TemSe-Objects with the menu path *HR* → *Payroll* → *Subsequent Activities* → *Activities per Payroll Period* → *Tools* → *List TemSe-Objects*.

Compulsory Insurance: Contribution Statements & Bank Transfers

You can find all the named functions with the menu path *HR* → *Payroll* → *Subsequent Activities* → *Activities per Payroll Period* → *Reporting* → *Social Insurance*.

Contribution Statements

1. Create contribution statements

Use the report *RPCSVBD0* (SI Contribution Statement for compulsory contributions), to create contributions statements for the social insurance agency as a summarized statement as well as individual statement lists for your records.

The report also generates two other datasets, which are stored as TemSe-Objects:

- TemSe-Object for transferring contributions
This data is a prerequisite for transferring contributions to the social insurance agency, and therefore must be generated. This data is accessed in the step *Generate Transfer Data*. After generating this data, it is stored in a TemSe-Object under the name **HR_CSVKD2 (sequential number)**.
- TemSe-Object for EDI data transfer
This data is only required if you transfer the contribution statement per EDI using the *KKS* software (Krankenkassenkommunikationssystem) from the company CoCoNet.
This data is accessed in the step *Generate EDI Report File*. The file is stored as a TemSe-Object under the name **HR_CSVBD3 (sequential number)**.

See also:

[SI Contribution Statement for Compulsory Contributions \[Page 71\]](#)

[Create Contribution Statements \[Page 115\]](#)

2. Create EDI Files (if required)

Based on the TemSe-Object **HR_CSVBD3 (sequential number)**, you can use the Report *RPCSVGDO* (Generate data for contribution statements per EDI), to create one, or several, EDI report files. You can then transfer these files per EDI to the social insurance agency. A prerequisite for EDI is the *KKS* (*Krankenkassenkommunikationssystem*) software from CoCoNet.

See also:

[Create EDI Files \[Page 97\]](#)

Bank Transfers

1. Generate transfer file

Use Report *RPCDTSD0* (EDI Preliminary Program) to generate a transfer file that contains transfer data for the selected employee. The report uses the TemSe-Object **HR_CSVBD2 (sequential number)**, that you have generated in the step *Create Contribution Statements*.

See also:

[Transfer File \[Page 118\]](#)

Compulsory Insurance: Contribution Statements & Bank Transfers

[Create Transfer File \[Page 121\]](#)

2. Generate payment medium

Based on the transfer file, create the payment medium with Report *RFFOD__U* (Payment Medium Germany). You can opt to print transfer forms or to generate an EDI file.

See also:

[Create Payment Medium \[Page 123\]](#)

3. Copy EDI File to Diskette (if required)

If you have created an EDI file, you can also copy this file to a diskette. To do this, use the transaction *FDTA* (data medium management).

See also:

[Copy Transfer Data \[Page 125\]](#)

Result

You have created a contribution statement and transferred it to the social insurance agency, as well as transferring the social insurance contributions. The table below summarizes the partial results for each step:

Step:	Result:
Report <i>RPCSVBD0</i> (SI contribution statement for compulsory contributions)	<ul style="list-style-type: none"> • Contribution Statements (Summarized statements / Individual statement lists) • HR_CSVBD2 (sequential number): TemSe-Object, contains SI data and contributions for the transfer file (RPCDTSD0) • HR_CSVBD2 (sequential number): TemSe-Object, contains SI data and contributions for EDI (RPCSVGD0)
Report <i>RPCSVGD0</i> (Generate files for EDI contribution statement)	<ul style="list-style-type: none"> • EDI report file EDI report file for data transfer with the Krankenkassenkommunikationssystem <i>KKS</i>

Compulsory Insurance: Contribution Statements & Bank Transfers

<p>Report <i>RPCDTSD0</i> (EDI Preliminary Program)</p>	<ul style="list-style-type: none"> • Transfer File File with all employee transfer data. Used as input for generating the payment medium
<p>Report <i>RFFOD__U</i> (Payment Medium Germany)</p>	<ul style="list-style-type: none"> • Payment Medium For transferring the contributions, either as a printed transfer form or as EDI (diskette)
<p>Transaction <i>FDTA</i> (data carrier management)</p>	<ul style="list-style-type: none"> • Transfer data on diskette

Contribution Statements/Compulsory Insurance Transfers

Pflichtversicherte Mitarbeiter:

<p>RPCSVBD0: Beitragsnachweis erstellen</p> <p>Erstellt Beitragsnachweise sowie Überweisungsdaten als TemSe-Objekt HR_CSVBD2 (Überweisungsdaten). Erstellt optional TemSe-Objekt HR_CSVBD3 (Datenfernübertragung).</p> <p>Ergebnis:</p> <ul style="list-style-type: none"> • Beitragsnachweis • TemSe-Objekt HR_CSVBD2 • TemSe-Objekt HR_CSVBD3 (optional) 	<p><i>optional</i> RPCSVGD0: DFÜ- Datei erstellen</p> <p>Erzeugt anhand des TemSe-Objekts HR_CSVBD3 (Datenfernübertragung) eine Meldedatei für DFÜ mit dem Krankenkassenkommunikationssystem KKS der Firma CoCoNet.</p> <p>Input:</p> <ul style="list-style-type: none"> • Temse-Objekt HR_CSVBD3 <p>Ergebnis:</p> <ul style="list-style-type: none"> • DFÜ-Meldedatei 	<p>RPCDTS0: Vorprogramm Datenträger-austausch</p> <p>Erzeugt anhand des TemSe-Objekts HR_CSVBD2 (Überweisungsdaten) einen aufbereiteten Datenbestand, der als Grundlage für das Erstellen von Zahlungsträgern dient.</p> <p>Input:</p> <ul style="list-style-type: none"> • Temse-Objekt HR_CSVBD2 <p>Ergebnis:</p> <ul style="list-style-type: none"> • Überweisungsdatei 	<p>RFFOD_U: Zahlungsträger erstellen</p> <p>Erstellt anhand der Überweisungsdatei Zahlungsträger, als bedruckte Überweisungsformulare oder als Überweisungsdatenbestand für Diskette.</p> <p>Input:</p> <ul style="list-style-type: none"> • Überweisungsdatei <p>Ergebnis:</p> <ul style="list-style-type: none"> • Überweisungsformulare oder • Überweisungsdatenbestand für Diskette 	<p><i>optional</i> FDTA: Datenträger Verwaltung</p> <p>Die Transaktion FDTA kopiert den Überweisungsdatenbestand auf Diskette.</p> <p>Input:</p> <ul style="list-style-type: none"> • Überweisungsdatenbestand für Diskette <p>Ergebnis:</p> <ul style="list-style-type: none"> • Diskette mit Überweisungsdaten im Diskettenformat DTAUS
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TemSe-Objects are temporary, sequential files that are stored in the R/3-System. For an overview of all existing TemSe-Objects, see *Payroll* → *Activities per Payroll Period* → *Tools* → *List TemSe-Objects*.

SI Contribution Statement for Compulsory Contributions

Use

Use this function to report the total of all deducted contributions for statutory social insurance. This notification is done per payroll office to the respective health insurance fund.

Use this function for employees who are compulsorily insured in the statutory social insurance. Execute this function with Report *RPCSVBD0* (SI Contribution Statement for Compulsory Contributions).

Features

The Report *RPCSVBD0* (SI Contribution Statement for Compulsory Contributions) includes the generation of contribution statements (Summarized Statements) and individual statement lists on paper. In addition, the Report generates temporary sequential files (TemSe-Objects) to transfer contributions and for EDI transfer to the insurance agency.

Summarized Statements and Individual Statement Lists

These are printed out using SAPscript ® forms. These forms are included in the standard system. Both forms meet the requirements of the AOK (Statutory Health Insurance Funds) Federal Association:

Form for Individual Statement List:	HR_DE_SV_SVNW_EN
Form for Summarized Statements:	HR_DE_SV_SVNW_SN

You can modify both forms to meet your company-specific needs in Customizing. For more information, see the IMG *Payroll Germany*, under *Social Insurance* → *Master Data* → *SI Contribution Statement*.

Determining the Contribution Totals

This is done using the payroll results. Cumulation wage types are created, in which the relevant wage types are cumulated from the payroll results. The wage types from payroll are assigned to the cumulation wage types for the contribution statement using the View *V_T596I* (Assignment of Wage Types to Cumulation Wage Types).

Creating TemSe-Objects

Report *RPCSVBD0* (SI contribution statement for compulsory contributions) creates two Temse-Objects.

1. Transfer data: HR_CSVBD2(sequential number)

The TemSe-Object contains all data (summarized) for transferring contributions to the social insurance agency. Report *RPCSVBD0* always creates this TemSe-Object, if you have selected the Output Files parameter in the selection screen. The TemSe-Object is stored under the name *HRCSVBD2* and a sequential number.

The Report *RPCDTSD0* (EDI preliminary program) uses this Temse-Object in the step [Generate Transfer Data \[Page 121\]](#).

2. EDI data exchange: HR_CSVBD2(sequential number)

The TemSe-Object contains all data for transferring contribution statements per EDI. Report *RPCSVBD0* (SI Contribution Statement for Compulsory Contributions) only

SI Contribution Statement for Compulsory Contributions

generates this TemSe-Object if you have maintained the corresponding system settings for data exchange per EDI in Customizing. If you have not done this, the system automatically assumes that you are not using this function. In which case, no TemSe-Object for EDI data exchange is generated, regardless of whether you have selected the *Output File* parameter in the selection screen.

In the step [Generate EDI Report File \[Page 97\]](#), the Report *RPCSVGD0* (Generating Files for Contribution Statements per EDI), accesses this TemSe-Object.

For more information, see the IMG *Payroll Germany*, under *Social Insurance* → *Reporting* → *SI Contribution Statement* → *SI Contribution Statement per EDI*.

Split Reporting

You can run reports across several systems. Start a report using Report *RPMREP00* (Scheduler for Split and Parallel Reporting). Use this for Report *RPCSVBD0* (SI Contribution Statement for Compulsory Contributions). However, the basic system must meet the general requirements for split reporting. For more information, see the report documentation *RPMREP00* (Scheduler for Split and Parallel Reporting).

Optical Archiving of Contribution Statements

In the standard system, you can archive the contribution statements. To do this, use the **SAP ArchiveLink**®.

For more information, see [SAP ArchiveLink – Archiving Scenarios PY-DE \[Ext.\]](#).

Generating Contribution Statements and Transfer Data

Procedure

1. Choose one of the following:

To generate **contribution statements and transfer data for compulsorily insured persons**: *Report → Social Insurance → Contribution Statement.*

To generate **contribution statements and transfer data for miners**: *Report → Social Insurance → Miner's Contribution Statement.*

To generate **notifications and transfer data for supplementary insurance**: *Report → Social Insurance → Supplementary Insurance List.*

To generate **transfer data for supplementary insurance (Bank employees, Press insurance, General supplementary insurance)**:

Report → Social Insurance → Supplementary Insurance List.

Payroll Periods and Selection

2. In the section [Payroll Period \[Ext.\]](#), enter the payroll area and the period.
3. In the section [Selection \[Ext.\]](#), complete the Personnel Number field or the Payroll Area field, by specifying a single value or an interval.

Creating the list

4. Select the parameter *Print immediately*.

If the parameter is selected, the contribution statement is printed immediately. It is printed according to the entries in your user master record. The generated contribution statement is not archived.

If the parameter is not selected, you must print each of the selected forms individually. You can change the print parameter and, if necessary, archive the generated contribution statement.



If you want to archive the contribution statement, the *Print immediately* parameter cannot be selected. Archiving is only possible, if you individually select the forms and maintain the *Archiving type* field accordingly.

5. In the field '*Determine sender by*', enter the name of the feature you want to use to determine the sender.

In the standard system, the sender of the contribution statement is determined using the feature **DZUBT** (Summary of Personnel Areas). If you want to use a different sender, you must create a feature to convert the sender. You can enter the name of the feature here.



Determine pension type

Generating Contribution Statements and Transfer Data

If you generate reports and transfer data for supplementary insurance and supplementary pensions, you must also maintain the *Determine pension type* field. Here, you determine the type of contribution statement you want to generate (health insurance, pension insurance, and so on). For an overview of all selected pension/insurance types, select the *Multiple Selection* button.

In the standard system, all insurance/pension types are selected as default values. SAP recommends that you use these values.

Individual Statement List

6. Enter the name of the form for the individual statement list. The standard system defaults the standard forms.
7. If necessary, specify the printer.
8. Determine the sort order for the list.

Composite Statements

9. Enter the name of the form for the composite statement. The standard system defaults the standard forms.
10. If necessary, specify the printer.
11. Determine the sort order for the composite statement.

TemSe Output Parameters

12. Do **not** select the *Create Output Files* parameters.



By selecting these parameters, the TemSe-objects are created, which contain the social insurance data for the data medium transfer to the social insurance companies. Only select these parameters after you have checked whether the data on the printed contribution statement is accurate.

13. Choose the menu path *Program* → *Execute* or *Program* → *Execute + Print* or *Run in Background* or select one of the relevant function keys.



If you have selected the *Print immediately* parameter, the contribution statements are printed immediately. A screen *Overview of Generated Lists* appears.

If you have not selected the *Print immediately* parameter, you must print the selected forms individually. Using the filed *Archiving type*, you can determine whether the contribution statements are:

- printed
- archived, or

Generating Contribution Statements and Transfer Data

- printed and archived

SAP recommends that you print out the contribution statements. After checking the printed contribution statements, you can restart the report and archive them.

- Using the printouts, check whether the data is correct. The system displays an error list, which you can use to make corrections.
- Select the *Create Output Files* parameters.



The standard system creates the following TemSe objects:

- A file for data medium exchange to the health insurance funds
This file is accessed in the step *Generate transfer data*.
- An electronic data interchange file

These files are only generated by the reports *RPCSVBDO* (SI contribution statement for compulsory contributions) and *RPCSVKD0* (SI contribution statements for miner's compulsory contributions). The report *RPCSVCD0* (Supplementary pension list) does not generate an EDI file.

This file is accessed in the step *Generate EDI report file*. This file is only created if the necessary system settings for EDI have been made in Customizing.

If you have not maintained the EDI specifications, the system assumes that you do not want to use the EDI option. In this case, no EDI file is generated.

- If, necessary, enter names in the section *External Assignment of an Object Number for TemSe Objects*, under which the files with the created report data are saved.



Assigning a file name is useful if you create several files (for example, for different personnel areas), and want to be able to differentiate between them. The name you assign is added to the system-created name as an extension. For an overview of all TemSe-Objects, see *Tools* → *List TemSe-Objects*.

- Re-start the report.

Create EDI Files (RPCSVG00)**Create EDI Files (RPCSVG00)**

This section describes how to create a notification file for electronic data interchange of contribution statements to the health insurance funds.

Prerequisites

You have created a EDI file in the step *Create Social Insurance Contribution Statements*.

You have installed the KKS software (*Krankenkassenkommunikationssystem/Health Insurance Fund Communication System*) from the company CoCoNet.

Procedure

1. Choose *Report* → *Social Insurance* → *Create EDI File*.
2. In the *Report Data in* field, enter the name of your report file.



You have created an EDI file in the step *Create Social Insurance Contribution Statements*. This is saved under your user name with creation date and time. Find this file using F4 Help in the *Report Data Contained in* field. Using the data from this file, the system creates the EDI file.

3. In the fields *Personnel area, subarea*, enter the sending Personnel area/subarea. These are normally the Personnel area/subarea of your personnel department.
4. To create report files for all health insurance funds, set the indicator *Automatic EDI for all funds*.
5. To create a report file for only one health insurance fund or branch, enter one fund or one branch in the *only for fund, branch* fields.
6. Set the indicator *Download to PC*.



The *Download to PC* indicator ensures that the created file is written to a directory on the hard drive. From this directory, you can send report files to the health insurance funds using the KKS program from CoCoNet by EDI.

You can determine the directory where the report file is to be written in Customizing. For more information, see the Implementation Guide *Payroll Germany* under *Social Insurance* → *Reporting* → *SI Contribution Statement* → *SI Contribution Statement per EDI* → *Determine EDI Parameter per Sender and Recipient Fund*.

The report file is transferred to the hard drive (download), if it contains no errors. If errors are present, no download takes place, even if the indicator *Download to PC* is set.

7. If necessary, set the indicator *create backup copy*.
8. To display a list of all report files, set the indicator *Report Log*.
9. If necessary, set the indicator *Request data record log*.



Create EDI Files (RPCSVGD0)

When creating the EDI report file, a request data record is created automatically, which contains specifications regarding the type of coding, the electronic signature, or the number of reselections. This request data record is necessary for the KKS program for EDI.

If you set the indicator *Request data record log*, it logs the generation of the record. This log is also displayed.

10. To print out the report file, set the indicator *Substitute contribution statement*. You can use this substitute contribution for your archive records.
11. If necessary, set the indicator *Prevent file number-validation*.



It is only useful to set this indicator if you need to generate several report files with the same sender and recipient in one payroll period.

The file number is stored with the payroll period in the view *V_5D15_B* (EDI file number). When generating a report file, this file number is assigned sequentially. To prevent the EDI number being assigned a sequential number during a test run, an additional validation takes place. A check is run as to whether the payroll period for the reporting file, from which you generate your report file, matches the payroll period stored in the view *V_5D15_B* (EDI file number). If the payroll periods are not identical, an error message is displayed.

If you want to generate several report files with the same sender and recipient in one payroll period, you must set the indicator *File number validation* from the second program run. If this indicator is set, the EDI file number is assigned a counted, but not validated against the payroll period.

Result

You have generated a report file for the EDI contribution statement.

Überweisungsdatei (RPCDTSD0)

Überweisungsdatei (RPCDTSD0)

Verwendung

Mit dieser Funktion erzeugen Sie eine Überweisungsdatei, die als Grundlage für das Erstellen von Zahlungsträgern dient. Die Funktion verwenden Sie für folgende Überweisungen:

- gesetzliche Sozialversicherung
- Knappschaft
- private Zusatzversicherungen
- Zusatzversicherungen bestimmter Berufsgruppen (Presseversorgung, Bankenversorgung, allgemeine Zusatzversorgung).

Die Funktion wird über den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) durchgeführt.

Voraussetzungen

Der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) greift beim Erzeugen der Überweisungsdatei auf TemSe-Objekte zurück, die Sie zuvor im Arbeitsschritt *Beitragsnachweise und Überweisungsdaten erstellen* erzeugt haben müssen:

Versicherungsträger	TemSe-Objekt	Zuvor erzeugt durch:
Gesetzliche Pflichtversicherung	HR_CSVBD2	RPCSVBD0
Knappschaft	HR_CSVKD2	RPCSVKD0
Zusatzversicherung, Zusatzversorgung	HR_CSVCD2	RPCSVCD0

Customizing

Der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) benötigt folgende Angaben:

- **Bankleitzahl und Kontonummer der Geschäftsstellen:**
Für die Geschäftsstellen aller Kranken- und Zusatzkassen, an die Überweisungen erfolgen sollen, müssen im Customizing die Bankleitzahl und die Kontonummer gepflegt sein.
Für die Krankenkassen pflegen Sie diese Angaben in der Sicht *V_T5D1K* (Angaben zur Krankenkasse und deren Geschäftsstelle). Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *Gesetzliche Sozialversicherung* → *Krankenkasse anlegen*.
Für die Zusatzkassen pflegen Sie diese Angaben in der Tabelle *T5D1L* (Zusatzkassen). Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *Zusatzversicherung* → *Zusatzkassen anlegen*.
- **Kontonummer/Arbeitgebernummer und Zahlstellennummer:**
Zusätzlich vergeben die Krankenkasse eine *Kontonummer* (auch: Arbeitgebernummer), unter der die Krankenkassen eingehende Beitragsnachweise eines Unternehmens

Überweisungsdatei (RPCDTSD0)

verwalten. Bei der Zahlstellennummer handelt es sich um eine Kontonummer für Versorgungsempfänger.

Die Kontonummer bzw. Zahlstellennummer wird pro absendenden Personalbereich/Teilbereich in der Sicht *V_5D1L_B* (Daten für die Beitragsabführung an die Krankenkassen) gepflegt. Weitere Informationen finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Auswertung* → *SV-Beitragsnachweis*.

Funktionsumfang

Der Report liest die zuvor erstellten TemSe-Objekte mit Überweisungsdaten ein und erstellt daraus eine Überweisungsdatei. Auf Grundlage dieser Überweisungsdatei können Sie im Arbeitsschritt *Zahlungsträger erstellen* Zahlungsträger in Papierform oder Dateien für den Datenträgeraustausch erstellen.

Der Report ist wahlweise als Test- wie als Produktivlauf ausführbar. SAP empfiehlt, immer zuerst einen Testlauf durchzuführen. Hierbei wird keine Überweisungsdatei, sondern lediglich ein Protokoll erzeugt. Das Protokoll enthält eine Liste der zu überweisenden Beiträge, anhand derer Sie die Überweisungssummen überprüfen können. Danach können Sie ggf. Korrekturen vornehmen und den Report erneut im Produktivlauf starten.

Überweisungen kennzeichnen

Das Kennzeichen *Überweisungen kennzeichnen* verwenden Sie, falls Sie in einer Abrechnungsperiode für einen kompletten Abrechnungskreis mehrmals Sozialversicherungsbeiträge (z.B. als Abschlagszahlung) überweisen müssen.

Durch das Kennzeichen erkennt der Report eine zuvor bereits geleistete Abschlagszahlung und nimmt eine Differenzbildung vor. In einem späteren Lauf für denselben Monat werden nur noch die Differenzen zu den bereits überwiesenen Beiträgen ermittelt.



Die beschriebene Differenzbildung kann nur fehlerfrei erfolgen, wenn beim Erstellen der Beitragsnachweise jeweils ein kompletter Überweisungsdatenbestand (TemSe-Objekt) pro Abrechnungskreis und Abrechnungsperiode erzeugt wurde.



Sie erstellen in Periode **1** Beitragsnachweise und erzeugen ein TemSe-Objekt mit Überweisungsdaten für den Abrechnungskreis **2**. Sie grenzen die Selektion auf die Personalnummern **1000** bis **1500** ein. Ermittelt werden zu zahlende Beiträge in Höhe von 3.000 DM. Danach starten Sie den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch).

Zu einem späteren Zeitpunkt erstellen Sie erneut Beitragsnachweise und erzeugen ein zweites TemSe-Objekt, ebenfalls für Periode **1** und Abrechnungskreis **2**. Diesmal selektieren Sie die Personalnummern **1501** bis **2000**. Ermittelt werden zu zahlende Beiträge von 4.000 DM. Danach starten Sie erneut den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch).

1. Lauf (Periode 01, Abrechnungskreis 02, Kennzeichen *Überweisungen kennzeichnen* ist gesetzt)

Überweisungsdatei (RPCDTSD0)

Selektion	Personalnummer 1000 bis 1500
Ermittelter Beitrag	3.000 DM
Überwiesener Beitrag	3.000 DM

2. Lauf (Periode 01, Abrechnungskreis 02)

Selektion	Personalnummer 1501 bis 2000
Ermittelter Beitrag	4.000 DM
Überwiesener Beitrag	1.000 DM (Differenzbildung, 4.000 DM minus 3.000 DM aus Lauf 1)

Ist in diesem Fall das Kennzeichen *Überweisungen kennzeichnen* gesetzt, ermittelt der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch) im ersten Lauf einen zu überweisenden Beitrag in Höhe von 3.000 DM.

Im zweiten Lauf ermittelt der Report einen zu überweisenden Beitrag in Höhe von 4.000 DM. Da bei dem Lauf zuvor das Kennzeichen *Überweisungen kennzeichnen* markiert war, erkennt der Report, daß für den Abrechnungskreis und die Periode bereits 3.000 DM überwiesen wurden. Es wird eine Differenzbildung angestoßen, die Überweisung im zweiten Lauf beträgt nur noch 1.000 DM.

Insgesamt werden also statt 7.000 DM (Summe aus Lauf 1 und Lauf 2) nur 4.000 DM (Summe aus Lauf 1 plus Differenz beider Läufe) überwiesen.

Um dies zu verhindern, darf in einem solchen Fall das Kennzeichen *Überweisungen kennzeichnen* nicht markiert sein.

Generate Transfer File

Prerequisites

You have created a TemSe-Object while generating contribution statements or notifications. The system accesses this TemSe-Object in this step.

Procedure

1. Choose *Reporting* → *Social Insurance*.
2. You have the following alternatives:
 - To generate transfer data to the health insurance funds, select *Transfer to Fund* → *DME Preliminary Program*.
 - To make transfers to the miner's insurance fund, select *Transfer to Miner's Fund* → *DME Preliminary Program*.
 - To generate transfer data for supplementary pension, select *Transfer to Supplementary Insurance Fund* → *DME Preliminary Program*.
3. In the *Report Data in* field, enter the name of your report file.



You have created a TemSe-Object in the step *Generate Contribution Statements*. Find this TemSe-Object using F4 Help in the *Report Data Contained in* field. The system generates transfer data from this TemSe-Object data.

4. Select the parameter *Test: Do not change database*.



Selecting this parameter means that no data is saved. Only a log is displayed, which you can use to run a check.

5. If required, select the parameter *Convert the Umlauts* and *Separate Retirees*.



In the fields *Payment Key* and *Determine House Bank by*, the system enters default values, which you can overwrite. In the field *Determine House Bank by*, the name of the feature is entered, with which you determine the house bank data. Normally, you need not make an entry here.

Program Control

You need only complete the Program Control fields if you need to transfer social insurance contributions several times within a payroll period for one payroll area. This is always the case, if you first pay an advance and then the final sum in a second transfer.

6. If necessary, select the ‚Transfers‘ indicator.

By doing this, the system displays the difference for several transfer runs with advance payments. In the first run, the advance payment is transferred. In the second run, the final amount is calculated and the differential is transferred.

Generate Transfer File



If you create several transfer runs, you must indicate repeat runs correspondingly. This is necessary, so that the system can recognize advance payments. To do this, you must complete the fields *Repeat Run: Date* and *Repeat Run: Time*.

7. Choose the menu path *Program* → *Execute* or *Program* → *Execute + Print*.
8. Check whether the transfer data is correct in the run log. Make any necessary corrections.
9. Deselect the parameter *Test: No change to database* and restart the report.

Result

You have generated a transfer file that contains all the relevant data for transferring contributions to the social insurance agency.

After the report has run, a log is displayed. Below the heading of this run log are the program run date and an identifier, under which the transfer file is saved. This transfer file is accessed in the step *Generate Payment Medium*, using the *run date* and *identifier* parameters.

Generate Payment Medium

This section explains how to generate payment mediums. These can be created on paper or as a file for data medium exchange.

Prerequisites

You must have generated an EDI file in the step *Generate Transfer Data*.

Procedure

1. Choose *Reporting* → *Social Insurance*.
2. You have the following alternatives:
 - To make transfers to the health insurance funds, select *Transfer to Fund* → *Generate DME*.
 - To make transfers to the miner's insurance fund, select *Transfer to Fund* → *Generate DME*.
 - To make transfers to supplemental insurance funds, select *Transfer to Supplemental Insurance Fund* → *Generate DME*.
3. In the *Program run date* and *Identification feature* fields, enter the date of the payment run and the corresponding identification feature.



You have created a file in the step *Generate transfer data*, which has been saved under the program run date and an identification feature. To access the created file, you must enter the program run date and the identification feature in the relevant fields.

4. If necessary, select the field *Default run only*.
5. In the *Company code delimitation* fields, enter the paying and, if necessary, the sending company code.



If you do not enter the paying company code, the system selects one from the customizing settings. If you do not enter the sending company code, the paying company code is used.

6. In the *Other Limitations* fields, enter the valid payment methods, payment method supplements, house bank, account ID and currency key.



If you enter nothing in the *Other Limitations* fields, the system uses the specifications from the master data and from the customizing settings.

7. Select either the parameter *print payment medium* or *data medium exchange*.
8. If necessary, select the parameters *Display notification* and *Print payment summary*.
9. In the fields *to printer*, enter your printer name to print the bank transfers.

Generate Payment Medium

10. To print immediately on the selected printer, choose *Print immediately*.
11. In the field *Filename (for DME)*, enter a user-defined name for the data medium.
12. If necessary, select the parameters *Payment document validation*, *Text in recipient language* and *Currency in ISO-Code*.



The system defaults values for the remaining fields under the header *Output Control*. Generally, you do not need to enter anything here.

13. Choose *Program* → *Execute* or *Program* → *Execute + Print*, or *Run in Background*.



You must individually print the selected forms, for which you did not select *Print immediately*, or if you did not specify a printer, or put them in the print request list. After running the program, the system queries each individual print request.

If you have generated your payment medium as a file for data medium exchange, you can copy this file to a diskette or to the hard drive.

Copy Transfer Data

Use the transaction *Data medium exchange management* (FDTA) to search for specific data medium exchange transfer data and copy it to a diskette or to the hard drive.

Prerequisites

You must have generated an DME file in the step *Generate payment medium*.

Procedure

1. Choose *Reporting* → *Social Insurance*.
2. Choose one of the following:
 - *Transfer to Funds* → *DME Management*
 - *Transfer to Miner's Insurance Fund* → *DME Management*
 - *Transfer to Supplementary Funds* → *DME Management*
3. In the fields *Paying company code* and *Bank country*, enter a paying company code and a *Bank country*, for the transfer files you have generated, which you want to copy to a diskette.



If you do not make any entries, the system defaults a paying company code and a bank country.

4. In the *Program run date* and *Identification* fields, enter the date of the payment run and the corresponding identification feature.



You have created a file in the step *Generate payment medium*, which has been saved under the program run date and an identification feature. The system accesses this file. Press F4-Help for an overview of all existing payment runs.

5. Enter a valid file format in the *File format* field. This selects only transfer data that corresponds to the respective file format.
6. Select the indicator *payment run* and the indicator *proposal runs*. In this way, only the transfer files are selected that were generated in one payment run or one proposal run.



You determine whether to use a proposal run or a payment run with the indicator *Proposal run only* in the step *Generate payment medium*.

7. If necessary, select the indicator *data carrier (not yet transferred)* and the indicator *data carrier (transferred externally)*.
8. Select the indicator *data carrier without account statement* or *data carrier with account statement*.
9. Choose *Program* → *Execute*.

You go to a list of all transfer data, according to your selection criteria.

Copy Transfer Data

10. Select the transfer data you want to copy.
11. Choose the menu path *Process* → *Download*.
The *File Name* dialog box appears.
12. In the *File Name* field, enter the drive and the file name, where you want to save the transfer data.
13. Choose *Execute*.
If you have specified a disk drive, the dialog box *Place disk in drive* appears.
14. Place the diskette in the disk drive.
15. Choose *Execute*.

Result

You have copied a Data Medium Exchange file to diskette or to the hard drive.

Miner's Insurance: Contribution Statements & Bank Transfers

Purpose

Use this process to create and send contribution statements, and to transfer social insurance contributions.

This process is part of the payroll subsequent activities, and is run each month at the end of the payroll run for the respective payroll period.

The process refers to **compulsory social insurance contributions for the miner's fund in Bochum**.

Prerequisites

You must have already run payroll for the employee and the payroll period, for which you want to create the contribution statements and transfers.

Customizing

To create contribution statements, you must have made the relevant Customizing settings. For more information, see the IMG *Payroll Germany*, under *Social Insurance* → *Reporting* → *SI Contribution Statement*.

Process Flow

The entire process is divided into the following steps:

Contribution Statements

1. Create contribution statements
2. Create EDI Files (if required)

Bank Transfers

1. Generate transfer file
2. Generate payment medium
3. Copy transfer file to diskette (if required)



One report, or transaction, is carried out for each step. Each report generates data that is stored in the SAP standard system. Each report accesses the data generated in the previous step. Therefore, you must carry out the steps in the correct sequence.

The generated data elements are TemSe-Objects (temporary, sequential files), which are stored in the R/3-System. You find the TemSe-Objects with the menu path *HR* → *Payroll* → *Activities per Payroll Period* → *Tools* → *List TemSe-Objects*.

Miner's Insurance: Contribution Statements & Bank Transfers

You can find all the named functions with the menu path *HR* → *Payroll* → *Subsequent Activities* → *Activities per Payroll Period* → *Reporting* → *Social Insurance*.

Contribution Statements

1. Create contribution statements

Use the report *RPCSVKD0* (SI Contribution Statement for Miner's Compulsory Contributions), to create contributions statements for the Federal Miner's Insurance Association as a summarized statement as well as individual statement lists for your records.

The report also generates two other datasets, which are stored as TemSe-Objects:

- TemSe-Object for transferring contributions
This data is a prerequisite for transferring contributions to the social insurance agency, and therefore must be generated. This data is accessed in the step *Generate Transfer Data*. After generating this data, it is stored in a TemSe-Object under the name **HR_CSVKD2 (sequential number)**.
- TemSe-Object for EDI data transfer
This data is only required if you transfer the contribution statement per EDI using the *KKS* software (*Krankenkassenkommunikationssystem*) from the company CoCoNet.
This data is accessed in the step *Generate EDI Report File*. The file is stored as a TemSe-Object under the name **HR_CSVBD3 (sequential number)**.

See also:

[SI Contribution Statement for Miner's Insurance \[Page 92\]](#)

[Create Contribution Statements \[Page 115\]](#)

2. Create EDI Files (if required)

Based on the TemSe-Object **HR_CSVBD3 (sequential number)**, you can use the Report *RPCSVGDO* (Generate data for contribution statements per EDI), to create one, or several, EDI report files. You can then transfer these files per EDI to the social insurance agency. A prerequisite for EDI is the *KKS* (*Krankenkassenkommunikationssystem*) software from CoCoNet.

See also:

[Create EDI Files \[Page 97\]](#)

Bank Transfers

1. Generate transfer file

Use Report *RPCDTSD0* (EDI Preliminary Program) to generate a transfer file that contains transfer data for the selected employee. The report uses the TemSe-Object **HR_CSVKD2 (sequential number)**, that you have generated in the step *Create Contribution Statements*.

See also:

[Transfer File \[Page 118\]](#)

Miner's Insurance: Contribution Statements & Bank Transfers

[Create Transfer File \[Page 121\]](#)

2. Generate payment medium

Based on the transfer file, create the payment medium with Report *RFFOD__U* (Payment Medium Germany). You can opt to print transfer forms or to generate an EDI file.

See also:

[Create Payment Medium \[Page 123\]](#)

3. Copy EDI File to Diskette (if required)

If you have created an EDI file, you can also copy this file to a diskette. To do this, use the transaction *FDTA* (data medium management).

See also:

[Copy Transfer Data \[Page 125\]](#)

Result

You have created a contribution statement and transferred it to the social insurance agency, as well as transferring the social insurance contributions. The table below summarizes the partial results for each step:

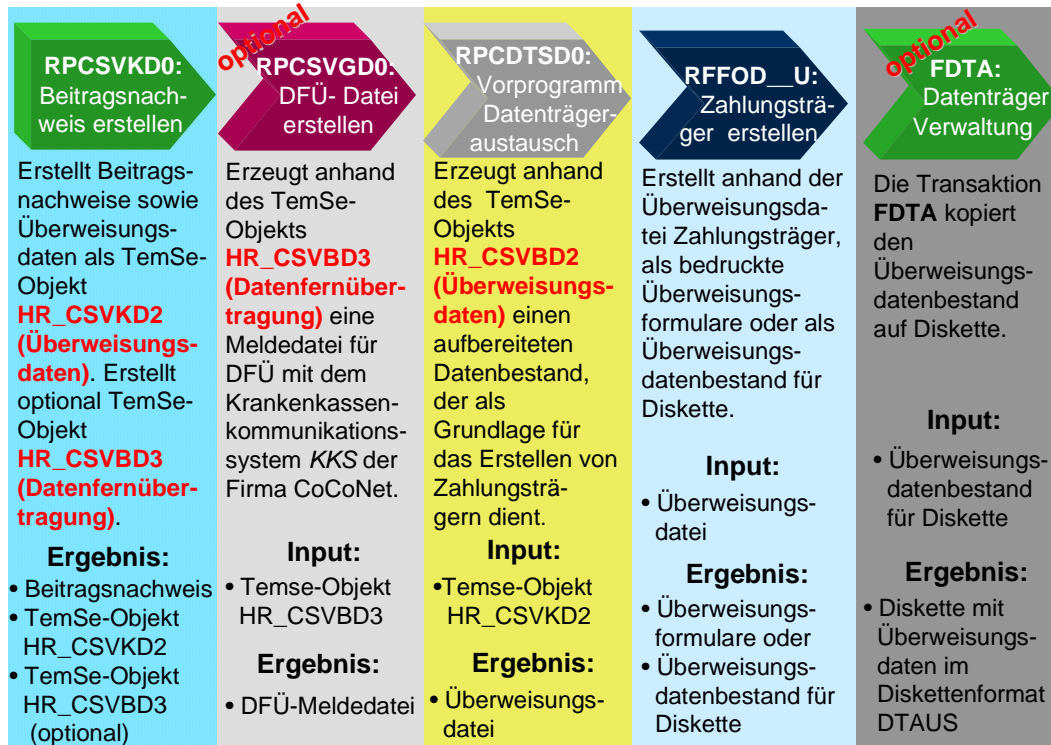
Step:	Result:
Report <i>RPCSVKD0</i> (SI contribution statement for miner's compulsory contributions)	<ul style="list-style-type: none"> • Contribution Statements (Summarized statements / Individual statement lists) • HR_CSVKD2 (sequential number): TemSe-Object, contains SI data and contributions for the transfer file (RPCDTSD0) • HR_CSVBD2 (sequential number): TemSe-Object, contains SI data and contributions for EDI (RPCSVGD0)
Report <i>RPCSVGD0</i> (Generate files for EDI contribution statement)	<ul style="list-style-type: none"> • EDI report file EDI report file for data transfer with the Krankenkassenkommunikationssystem <i>KKS</i>

Miner's Insurance: Contribution Statements & Bank Transfers

<p>Report <i>RPCDTSD0</i> (EDI Preliminary Program)</p>	<ul style="list-style-type: none"> • Transfer File File with all employee transfer data. Used as input for generating the payment medium
<p>Report <i>RFFOD__U</i> (Payment Medium Germany)</p>	<ul style="list-style-type: none"> • Payment Medium For transferring the contributions, either as a printed transfer form or as EDI (diskette)
<p>Transaction <i>FDTA</i> (data carrier management)</p>	<ul style="list-style-type: none"> • Transfer data on diskette

Ablauf Beitragsnachweise / Überweisungen zur Knappschaft

Knappen:



TemSe-Objekte sind temporäre, sequentielle Dateien, die im R/3-System abgelegt sind. Einen Überblick aller vorhandenen TemSe-Objekte finden Sie unter *Abrechnung → Aktivitäten pro Abrechnungsperiode → Werkzeuge → TemSe-Objekte listen*.

SV-Beitragsnachweis Knappschaft (RPCSVKD0)

SV-Beitragsnachweis Knappschaft (RPCSVKD0)

Verwendung

Mit dieser Funktion melden Sie die Summen aller abgeführten Beiträge zur Knappschaft. Die Meldung der Beitragssummen erfolgt pro Lohnbüro an die jeweils zuständige Krankenkasse.

Die Funktion verwenden Sie für knappschaftlich versicherte Mitarbeiter (Knappen). Die Funktion wird über den Report *RPCSVKD0* (SV-Beitragsnachweis für Knappschafts-Pflichtbeiträge) ausgeführt.

Funktionsumfang

Der Report *RPCSVKD0* (SV-Beitragsnachweis für Knappschafts-Pflichtbeiträge) umfasst das Erstellen von Beitragsnachweisen (Sammelnachweisen) und Einzelnachweislisten in Papierform. Darüber hinaus erzeugt der Report temporäre sequentielle Dateien (TemSe-Objekte) für die Überweisung der Beiträge und für den Datenaustausch per Datenfernübertragung (DFÜ) mit dem Versicherungsträger.

Sammelnachweise und Einzelnachweislisten

Die Ausgabe der Sammelnachweise und Einzelnachweislisten erfolgt mittels SAPscript® Formularen. In der R/3-Standardauslieferung wird je ein Formular für die Einzelnachweislisten und ein Formular für den Sammelnachweis ausgeliefert. Beide Formulare entsprechen den Vorgaben der Bundesknappschaft:

Formular für Einzelnachweisliste:	HR_DE_SV_SVNW_KE
Formular für Sammelnachweise:	HR_DE_SV_SVNW_KS

Beide Formulare können Sie im Customizing Ihren unternehmensspezifischen Bedürfnissen anpassen. Weitere Informationen finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *SV-Beitragsnachweis*.

Ermittlung der Beitragssummen

Die Ermittlung der ausgewiesenen Beitragssummen erfolgt anhand der Abrechnungsergebnisse. Hierzu werden Summenlohnarten gebildet, in die die jeweils relevanten Lohnarten aus den Abrechnungsergebnissen kumuliert werden. Die Zuordnung der Lohnarten aus der Abrechnung zu den Summenlohnarten für den Beitragsnachweis erfolgt anhand der Sicht *V_T596I* (Zuordnung von Lohnarten zu Summenlohnarten).

Erstellen von TemSe-Objekten

Der Report *RPCSVKD0* (SV-Beitragsnachweis für Knappschafts-Pflichtbeiträge) erzeugt zwei TemSe-Objekte.

1. Überweisungsdaten: HR_CSVKD2(fortlaufende Nummer)

Das TemSe-Objekt enthält in verdichteter Form alle Daten für die Überweisung der Beiträge an den Sozialversicherungsträger. Der Report *RPCSVKD0* (SV-Beitragsnachweis für Knappschafts-Pflichtbeiträge) erzeugt dieses TemSe-Objekt immer, wenn der Parameter *Ausgabedateien* im Selektionsbild markiert ist. Das TemSe-Objekt wird unter dem Namen *HRCSVBD2* und einer fortlaufenden Nummer abgespeichert.

SV-Beitragsnachweis Knappschaft (RPCSVKD0)

Im Arbeitsschritt [Überweisungsdaten erzeugen \[Page 121\]](#) greift der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch) auf dieses TemSe-Objekt zurück.

2. Datenaustausch per DFÜ: HR_CSVBD3(fortlaufende Nummer)

Das TemSe-Objekt enthält alle Daten für die Übermittlung der Beitragsnachweise per Datenfernübertragung. Der Report *RPCSVKD0* (SV-Beitragsnachweis für Knappschafts-Pflichtbeiträge) erzeugt dieses TemSe-Objekt nur dann, wenn im Customizing die entsprechenden Systemeinstellungen für den Datenaustausch per DFÜ gepflegt sind. Falls im Customizing keine Angaben zum Datenaustausch per DFÜ gemacht sind, geht das System automatisch davon aus, das Sie diese Funktionalität nicht einsetzen. In diesem Fall wird kein TemSe-Objekt für den Datenaustausch per DFÜ erzeugt, unabhängig davon, ob der Parameter *Ausgabedateien* im Selektionsbild markiert ist.

Im Arbeitsschritt [DFÜ-Meldedatei erstellen \[Page 97\]](#) greift der Report *RPCSVGD0* (Erstellen Dateien für Beitragsnachweis per DFÜ) auf dieses TemSe-Objekt zurück.

Weitere Informationen finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Auswertung* → *SV-Beitragsnachweis* → *SV-Beitragsnachweis per DFÜ*.

Verteiltes Reporting

Im Rahmen des verteilten Reportings können Sie Reports über mehrere Systeme ausführen. Hierzu starten Sie einen Report über den Report *RPMREP00* (Scheduler für verteiltes und paralleles Reporting). Diese Möglichkeit können Sie für den Report *RPCSVKD0* (SV-Beitragsnachweis für Knappschafts-Pflichtbeiträge) nutzen. Voraussetzung ist, daß die zugrundeliegende Systemlandschaft den generellen Anforderungen an ein verteiltes Reporting entspricht. Weitere Informationen hierzu finden Sie in der Dokumentation des Reports *RPMREP00* (Scheduler für verteiltes und paralleles Reporting).

Optische Archivierung der Beitragsnachweise

Das R/3-System bietet Ihnen die Möglichkeit, Beitragsnachweise zu archivieren. Die Archivierung erfolgt mittels **SAP ArchiveLink®**.

Weitere Informationen finden Sie unter [SAP ArchiveLink - Archivierungsszenarios PY-DE \[Ext.\]](#).

Generating Contribution Statements and Transfer Data

Generating Contribution Statements and Transfer Data

Procedure

18. Choose one of the following:

To generate **contribution statements and transfer data for compulsorily insured persons**: *Report → Social Insurance → Contribution Statement.*

To generate **contribution statements and transfer data for miners**: *Report → Social Insurance → Miner's Contribution Statement.*

To generate **notifications and transfer data for supplementary insurance**: *Report → Social Insurance → Supplementary Insurance List.*

To generate **transfer data for supplementary insurance (Bank employees, Press insurance, General supplementary insurance)**:

Report → Social Insurance → Supplementary Insurance List.

Payroll Periods and Selection

19. In the section [Payroll Period \[Ext.\]](#), enter the payroll area and the period.

20. In the section [Selection \[Ext.\]](#), complete the Personnel Number field or the Payroll Area field, by specifying a single value or an interval.

Creating the list

21. Select the parameter *Print immediately*.

If the parameter is selected, the contribution statement is printed immediately. It is printed according to the entries in your user master record. The generated contribution statement is not archived.

If the parameter is not selected, you must print each of the selected forms individually. You can change the print parameter and, if necessary, archive the generated contribution statement.



If you want to archive the contribution statement, the *Print immediately* parameter cannot be selected. Archiving is only possible, if you individually select the forms and maintain the *Archiving type* field accordingly.

22. In the field '*Determine sender by*', enter the name of the feature you want to use to determine the sender.

In the standard system, the sender of the contribution statement is determined using the feature **DZUBT** (Summary of Personnel Areas). If you want to use a different sender, you must create a feature to convert the sender. You can enter the name of the feature here.



Determine pension type

Generating Contribution Statements and Transfer Data

If you generate reports and transfer data for supplementary insurance and supplementary pensions, you must also maintain the *Determine pension type* field. Here, you determine the type of contribution statement you want to generate (health insurance, pension insurance, and so on). For an overview of all selected pension/insurance types, select the *Multiple Selection* button.

In the standard system, all insurance/pension types are selected as default values. SAP recommends that you use these values.

Individual Statement List

23. Enter the name of the form for the individual statement list. The standard system defaults the standard forms.
24. If necessary, specify the printer.
25. Determine the sort order for the list.

Composite Statements

26. Enter the name of the form for the composite statement. The standard system defaults the standard forms.
27. If necessary, specify the printer.
28. Determine the sort order for the composite statement.

TemSe Output Parameters

29. Do **not** select the *Create Output Files* parameters.



By selecting these parameters, the TemSe-objects are created, which contain the social insurance data for the data medium transfer to the social insurance companies. Only select these parameters after you have checked whether the data on the printed contribution statement is accurate.

30. Choose the menu path *Program* → *Execute* or *Program* → *Execute + Print* or *Run in Background* or select one of the relevant function keys.



If you have selected the *Print immediately* parameter, the contribution statements are printed immediately. A screen *Overview of Generated Lists* appears.

If you have not selected the *Print immediately* parameter, you must print the selected forms individually. Using the filed *Archiving type*, you can determine whether the contribution statements are:

- printed
- archived, or

Generating Contribution Statements and Transfer Data

- printed and archived

SAP recommends that you print out the contribution statements. After checking the printed contribution statements, you can restart the report and archive them.

31. Using the printouts, check whether the data is correct. The system displays an error list, which you can use to make corrections.
32. Select the *Create Output Files* parameters.



The standard system creates the following TemSe objects:

- A file for data medium exchange to the health insurance funds
This file is accessed in the step *Generate transfer data*.
- An electronic data interchange file

These files are only generated by the reports *RPCSVBDO* (SI contribution statement for compulsory contributions) and *RPCSVKD0* (SI contribution statements for miner's compulsory contributions). The report *RPCSVCD0* (Supplementary pension list) does not generate an EDI file.

This file is accessed in the step *Generate EDI report file*. This file is only created if the necessary system settings for EDI have been made in Customizing.

If you have not maintained the EDI specifications, the system assumes that you do not want to use the EDI option. In this case, no EDI file is generated.

33. If, necessary, enter names in the section *External Assignment of an Object Number for TemSe Objects*, under which the files with the created report data are saved.



Assigning a file name is useful if you create several files (for example, for different personnel areas), and want to be able to differentiate between them. The name you assign is added to the system-created name as an extension. For an overview of all TemSe-Objects, see *Tools* → *List TemSe-Objects*.

34. Re-start the report.

Create EDI Files (RPCSVG0)

This section describes how to create a notification file for electronic data interchange of contribution statements to the health insurance funds.

Prerequisites

You have created a EDI file in the step *Create Social Insurance Contribution Statements*.

You have installed the KKS software (*Krankenkassenkommunikationssystem/Health Insurance Fund Communication System*) from the company CoCoNet.

Procedure

12. Choose *Report* → *Social Insurance* → *Create EDI File*.

13. In the *Report Data in* field, enter the name of your report file.



You have created an EDI file in the step *Create Social Insurance Contribution Statements*. This is saved under your user name with creation date and time. Find this file using F4 Help in the *Report Data Contained in* field. Using the data from this file, the system creates the EDI file.

14. In the fields *Personnel area*, *subarea*, enter the sending Personnel area/subarea. These are normally the Personnel area/subarea of your personnel department.

15. To create report files for all health insurance funds, set the indicator *Automatic EDI for all funds*.

16. To create a report file for only one health insurance fund or branch, enter one fund or one branch in the *only for fund*, *branch* fields.

17. Set the indicator *Download to PC*.



The *Download to PC* indicator ensures that the created file is written to a directory on the hard drive. From this directory, you can send report files to the health insurance funds using the KKS program from CoCoNet by EDI.

You can determine the directory where the report file is to be written in Customizing. For more information, see the Implementation Guide *Payroll Germany* under *Social Insurance* → *Reporting* → *SI Contribution Statement* → *SI Contribution Statement per EDI* → *Determine EDI Parameter per Sender and Recipient Fund*.

The report file is transferred to the hard drive (download), if it contains no errors. If errors are present, no download takes place, even if the indicator *Download to PC* is set.

18. If necessary, set the indicator *create backup copy*.

19. To display a list of all report files, set the indicator *Report Log*.

20. If necessary, set the indicator *Request data record log*.



Create EDI Files (RPCSVGD0)

When creating the EDI report file, a request data record is created automatically, which contains specifications regarding the type of coding, the electronic signature, or the number of reselections. This request data record is necessary for the KKS program for EDI.

If you set the indicator *Request data record log*, it logs the generation of the record. This log is also displayed.

21. To print out the report file, set the indicator *Substitute contribution statement*. You can use this substitute contribution for your archive records.
22. If necessary, set the indicator *Prevent file number-validation*.



It is only useful to set this indicator if you need to generate several report files with the same sender and recipient in one payroll period.

The file number is stored with the payroll period in the view *V_5D15_B* (EDI file number). When generating a report file, this file number is assigned sequentially. To prevent the EDI number being assigned a sequential number during a test run, an additional validation takes place. A check is run as to whether the payroll period for the reporting file, from which you generate your report file, matches the payroll period stored in the view *V_5D15_B* (EDI file number). If the payroll periods are not identical, an error message is displayed.

If you want to generate several report files with the same sender and recipient in one payroll period, you must set the indicator *File number validation* from the second program run. If this indicator is set, the EDI file number is assigned a counted, but not validated against the payroll period.

Result

You have generated a report file for the EDI contribution statement.

Überweisungsdatei (RPCDTSD0)

Verwendung

Mit dieser Funktion erzeugen Sie eine Überweisungsdatei, die als Grundlage für das Erstellen von Zahlungsträgern dient. Die Funktion verwenden Sie für folgende Überweisungen:

- gesetzliche Sozialversicherung
- Knappschaft
- private Zusatzversicherungen
- Zusatzversicherungen bestimmter Berufsgruppen (Presseversorgung, Bankenversorgung, allgemeine Zusatzversicherung).

Die Funktion wird über den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) durchgeführt.

Voraussetzungen

Der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) greift beim Erzeugen der Überweisungsdatei auf TemSe-Objekte zurück, die Sie zuvor im Arbeitsschritt *Beitragsnachweise und Überweisungsdaten erstellen* erzeugt haben müssen:

Versicherungsträger	TemSe-Objekt	Zuvor erzeugt durch:
Gesetzliche Pflichtversicherung	HR_CSVBD2	RPCSVBD0
Knappschaft	HR_CSVKD2	RPCSVKD0
Zusatzversicherung, Zusatzversorgung	HR_CSVCD2	RPCSVCD0

Customizing

Der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) benötigt folgende Angaben:

- **Bankleitzahl und Kontonummer der Geschäftsstellen:**
Für die Geschäftsstellen aller Kranken- und Zusatzkassen, an die Überweisungen erfolgen sollen, müssen im Customizing die Bankleitzahl und die Kontonummer gepflegt sein.
Für die Krankenkassen pflegen Sie diese Angaben in der Sicht *V_T5D1K* (Angaben zur Krankenkasse und deren Geschäftsstelle). Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *Gesetzliche Sozialversicherung* → *Krankenkasse anlegen*.
Für die Zusatzkassen pflegen Sie diese Angaben in der Tabelle *T5D1L* (Zusatzkassen). Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *Zusatzversicherung* → *Zusatzkassen anlegen*.
- **Kontonummer/Arbeitgebernummer und Zahlstellennummer:**
Zusätzlich vergeben die Krankenkasse eine *Kontonummer* (auch: Arbeitgebernummer), unter der die Krankenkassen eingehende Beitragsnachweise eines Unternehmens

Überweisungsdatei (RPCDTSD0)

verwalten. Bei der Zahlstellennummer handelt es sich um eine Kontonummer für Versorgungsempfänger.

Die Kontonummer bzw. Zahlstellennummer wird pro absendenden Personalbereich/Teilbereich in der Sicht *V_5D1L_B* (Daten für die Beitragsabführung an die Krankenkassen) gepflegt. Weitere Informationen finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Auswertung* → *SV-Beitragsnachweis*.

Funktionsumfang

Der Report liest die zuvor erstellten TemSe-Objekte mit Überweisungsdaten ein und erstellt daraus eine Überweisungsdatei. Auf Grundlage dieser Überweisungsdatei können Sie im Arbeitsschritt *Zahlungsträger erstellen* Zahlungsträger in Papierform oder Dateien für den Datenträgeraustausch erstellen.

Der Report ist wahlweise als Test- wie als Produktivlauf ausführbar. SAP empfiehlt, immer zuerst einen Testlauf durchzuführen. Hierbei wird keine Überweisungsdatei, sondern lediglich ein Protokoll erzeugt. Das Protokoll enthält eine Liste der zu überweisenden Beiträge, anhand derer Sie die Überweisungssummen überprüfen können. Danach können Sie ggf. Korrekturen vornehmen und den Report erneut im Produktivlauf starten.

Überweisungen kennzeichnen

Das Kennzeichen *Überweisungen kennzeichnen* verwenden Sie, falls Sie in einer Abrechnungsperiode für einen kompletten Abrechnungskreis mehrmals Sozialversicherungsbeiträge (z.B. als Abschlagszahlung) überweisen müssen.

Durch das Kennzeichen erkennt der Report eine zuvor bereits geleistete Abschlagszahlung und nimmt eine Differenzbildung vor. In einem späteren Lauf für denselben Monat werden nur noch die Differenzen zu den bereits überwiesenen Beiträgen ermittelt.



Die beschriebene Differenzbildung kann nur fehlerfrei erfolgen, wenn beim Erstellen der Beitragsnachweise jeweils ein kompletter Überweisungsdatenbestand (TemSe-Objekt) pro Abrechnungskreis und Abrechnungsperiode erzeugt wurde.



Sie erstellen in Periode **1** Beitragsnachweise und erzeugen ein TemSe-Objekt mit Überweisungsdaten für den Abrechnungskreis **2**. Sie grenzen die Selektion auf die Personalnummern **1000** bis **1500** ein. Ermittelt werden zu zahlende Beiträge in Höhe von 3.000 DM. Danach starten Sie den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch).

Zu einem späteren Zeitpunkt erstellen Sie erneut Beitragsnachweise und erzeugen ein zweites TemSe-Objekt, ebenfalls für Periode **1** und Abrechnungskreis **2**. Diesmal selektieren Sie die Personalnummern **1501** bis **2000**. Ermittelt werden zu zahlende Beiträge von 4.000 DM. Danach starten Sie erneut den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch).

1. Lauf (Periode 01, Abrechnungskreis 02, Kennzeichen *Überweisungen kennzeichnen* ist gesetzt)

Überweisungsdatei (RPCDTSD0)

Selektion	Personalnummer 1000 bis 1500
Ermittelter Beitrag	3.000 DM
Überwiesener Beitrag	3.000 DM

2. Lauf (Periode 01, Abrechnungskreis 02)

Selektion	Personalnummer 1501 bis 2000
Ermittelter Beitrag	4.000 DM
Überwiesener Beitrag	1.000 DM (Differenzbildung, 4.000 DM minus 3.000 DM aus Lauf 1)

Ist in diesem Fall das Kennzeichen *Überweisungen kennzeichnen* gesetzt, ermittelt der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch) im ersten Lauf einen zu überweisenden Beitrag in Höhe von 3.000 DM.

Im zweiten Lauf ermittelt der Report einen zu überweisenden Beitrag in Höhe von 4.000 DM. Da bei dem Lauf zuvor das Kennzeichen *Überweisungen kennzeichnen* markiert war, erkennt der Report, daß für den Abrechnungskreis und die Periode bereits 3.000 DM überwiesen wurden. Es wird eine Differenzbildung angestoßen, die Überweisung im zweiten Lauf beträgt nur noch 1.000 DM.

Insgesamt werden also statt 7.000 DM (Summe aus Lauf 1 und Lauf 2) nur 4.000 DM (Summe aus Lauf 1 plus Differenz beider Läufe) überwiesen.

Um dies zu verhindern, darf in einem solchen Fall das Kennzeichen *Überweisungen kennzeichnen* nicht markiert sein.

Generate Transfer File

Generate Transfer File

Prerequisites

You have created a TemSe-Object while generating contribution statements or notifications. The system accesses this TemSe-Object in this step.

Procedure

10. Choose *Reporting* → *Social Insurance*.

11. You have the following alternatives:

- To generate transfer data to the health insurance funds, select *Transfer to Fund* → *DME Preliminary Program*.
- To make transfers to the miner's insurance fund, select *Transfer to Miner's Fund* → *DME Preliminary Program*.
- To generate transfer data for supplementary pension, select *Transfer to Supplementary Insurance Fund* → *DME Preliminary Program*.

12. In the *Report Data in* field, enter the name of your report file.



You have created a TemSe-Object in the step *Generate Contribution Statements*. Find this TemSe-Object using F4 Help in the *Report Data Contained in* field. The system generates transfer data from this TemSe-Object data.

13. Select the parameter *Test: Do not change database*.



Selecting this parameter means that no data is saved. Only a log is displayed, which you can use to run a check.

14. If required, select the parameter *Convert the Umlauts* and *Separate Retirees*.



In the fields *Payment Key* and *Determine House Bank by*, the system enters default values, which you can overwrite. In the field *Determine House Bank by*, the name of the feature is entered, with which you determine the house bank data. Normally, you need not make an entry here.

Program Control

You need only complete the Program Control fields if you need to transfer social insurance contributions several times within a payroll period for one payroll area. This is always the case, if you first pay an advance and then the final sum in a second transfer.

15. If necessary, select the ‚Transfers‘ indicator.

By doing this, the system displays the difference for several transfer runs with advance payments. In the first run, the advance payment is transferred. In the second run, the final amount is calculated and the differential is transferred.



If you create several transfer runs, you must indicate repeat runs correspondingly. This is necessary, so that the system can recognize advance payments. To do this, you must complete the fields *Repeat Run: Date* and *Repeat Run: Time*.

16. Choose the menu path *Program → Execute* or *Program → Execute + Print*.
17. Check whether the transfer data is correct in the run log. Make any necessary corrections.
18. Deselect the parameter *Test: No change to database* and restart the report.

Result

You have generated a transfer file that contains all the relevant data for transferring contributions to the social insurance agency.

After the report has run, a log is displayed. Below the heading of this run log are the program run date and an identifier, under which the transfer file is saved. This transfer file is accessed in the step *Generate Payment Medium*, using the *run date* and *identifier* parameters.

Generate Payment Medium

Generate Payment Medium

This section explains how to generate payment mediums. These can be created on paper or as a file for data medium exchange.

Prerequisites

You must have generated an EDI file in the step *Generate Transfer Data*.

Procedure

14. Choose *Reporting* → *Social Insurance*.

15. You have the following alternatives:

- To make transfers to the health insurance funds, select *Transfer to Fund* → *Generate DME*.
- To make transfers to the miner's insurance fund, select *Transfer to Fund* → *Generate DME*.
- To make transfers to supplemental insurance funds, select *Transfer to Supplemental Insurance Fund* → *Generate DME*.

16. In the *Program run date* and *Identification feature* fields, enter the date of the payment run and the corresponding identification feature.



You have created a file in the step *Generate transfer data*, which has been saved under the program run date and an identification feature. To access the created file, you must enter the program run date and the identification feature in the relevant fields.

17. If necessary, select the field *Default run only*.

18. In the *Company code delimitation* fields, enter the paying and, if necessary, the sending company code.



If you do not enter the paying company code, the system selects one from the customizing settings. If you do not enter the sending company code, the paying company code is used.

19. In the *Other Limitations* fields, enter the valid payment methods, payment method supplements, house bank, account ID and currency key.



If you enter nothing in the *Other Limitations* fields, the system uses the specifications from the master data and from the customizing settings.

20. Select either the parameter *print payment medium* or *data medium exchange*.

21. If necessary, select the parameters *Display notification* and *Print payment summary*.

22. In the fields *to printer*, enter your printer name to print the bank transfers.

Generate Payment Medium

23. To print immediately on the selected printer, choose *Print immediately*.
24. In the field *Filename (for DME)*, enter a user-defined name for the data medium.
25. If necessary, select the parameters *Payment document validation*, *Text in recipient language* and *Currency in ISO-Code*.



The system defaults values for the remaining fields under the header *Output Control*. Generally, you do not need to enter anything here.

26. Choose *Program* → *Execute* or *Program* → *Execute + Print*, or *Run in Background*.



You must individually print the selected forms, for which you did not select *Print immediately*, or if you did not specify a printer, or put them in the print request list. After running the program, the system queries each individual print request.

If you have generated your payment medium as a file for data medium exchange, you can copy this file to a diskette or to the hard drive.

Copy Transfer Data

Copy Transfer Data

Use the transaction *Data medium exchange management* (FDTA) to search for specific data medium exchange transfer data and copy it to a diskette or to the hard drive.

Prerequisites

You must have generated an DME file in the step *Generate payment medium*.

Procedure

16. Choose *Reporting* → *Social Insurance*.

17. Choose one of the following:

- *Transfer to Funds* → *DME Management*
- *Transfer to Miner's Insurance Fund* → *DME Management*
- *Transfer to Supplementary Funds* → *DME Management*

18. In the fields *Paying company code* and *Bank country*, enter a paying company code and a *Bank country*, for the transfer files you have generated, which you want to copy to a diskette.



If you do not make any entries, the system defaults a paying company code and a bank country.

19. In the *Program run date* and *Identification* fields, enter the date of the payment run and the corresponding identification feature.



You have created a file in the step *Generate payment medium*, which has been saved under the program run date and an identification feature. The system accesses this file. Press F4-Help for an overview of all existing payment runs.

20. Enter a valid file format in the *File format* field. This selects only transfer data that corresponds to the respective file format.

21. Select the indicator *payment run* and the indicator *proposal runs*. In this way, only the transfer files are selected that were generated in one payment run or one proposal run.



You determine whether to use a proposal run or a payment run with the indicator *Proposal run only* in the step *Generate payment medium*.

22. If necessary, select the indicator *data carrier (not yet transferred)* and the indicator *data carrier (transferred externally)*.

23. Select the indicator *data carrier without account statement* or *data carrier with account statement*.

24. Choose *Program* → *Execute*.

You go to a list of all transfer data, according to your selection criteria.

Copy Transfer Data

25. Select the transfer data you want to copy.
26. Choose the menu path *Process* → *Download*.
The *File Name* dialog box appears.
27. In the *File Name* field, enter the drive and the file name, where you want to save the transfer data.
28. Choose *Execute*.
If you have specified a disk drive, the dialog box *Place disk in drive* appears.
29. Place the diskette in the disk drive.
30. Choose *Execute*.

Result

You have copied a Data Medium Exchange file to diskette or to the hard drive.

Supplementary Insurance: Reports and Transfers

Supplementary Insurance: Reports and Transfers

Purpose

Use this process to create and send notifications, and to transfer contributions to social insurance companies.

This process is part of the payroll subsequent activities, and is run each month at the end of the payroll run for the respective payroll period.

The process refers to **supplementary social insurance contributions**.

Prerequisites

You must have already run payroll for the employee and the payroll period, for which you want to create the contribution statements and transfers.

Customizing

To create contribution statements, you must have made the relevant Customizing settings. For more information, see the IMG *Payroll Germany*, under *Social Insurance* → *Reporting* → *SI Contribution Statement*.

Process Flow

The entire process is divided into the following steps:

Notifications

1. **Generate notifications**

Bank Transfers

1. **Generate transfer data**
2. **Generate payment medium**
3. **Copy transfer data to diskette (if required)**



One report, or transaction, is carried out for each step. Each report generates data that is stored in the SAP standard system. Each report accesses the data generated in the previous step. Therefore, you must carry out the steps in the correct sequence.

The generated data elements are TemSe-Objects (temporary, sequential files), which are stored in the R/3-System. You find the TemSe-Objects with the menu path *HR* → *Payroll* → *Activities per Payroll Period* → *Tools* → *List TemSe-Objects*.

You can find all the named functions with the menu path *HR* → *Payroll* → *Subsequent Activities* → *Activities per Payroll Period* → *Reporting* → *Social Insurance*.

Supplementary Insurance: Reports and Transfers**Notifications****1. Create contribution statements**

Use the report *RPCSVCD0* (SI Supplementary Pension List), to create contributions statements for the social insurance agency as a summarized statement as well as individual statement lists for your records. Only the *SI Supplementary Insurance* infotype (0079) records are selected.

The Report also generates a TemSe-Object with transfer data. This data is a prerequisite for transferring contributions to the social insurance agency, and therefore must be generated. This data is accessed in the step *Generate Transfer Data*. After generating this data, it is stored in a TemSe-Object under the name **HR_CSVCD2 (sequential number)**.

See also:

[SI Contribution Statement for Supplementary Insurance \[Page 112\]](#)

[Create Contribution Statements for Supplementary Insurance \[Ext.\]](#)

Bank Transfers**1. Generate transfer data**

Use Report *RPCDTSD0* (EDI Preliminary Program) to generate a transfer file that contains transfer data for the selected employee. The report uses the TemSe-Object **HR_CSVCD2 (sequential number)**, that you have generated in the step *Create Contribution Statements*.

See also:

[Transfer File \[Page 118\]](#)

[Create Transfer File \[Page 121\]](#)

2. Generate payment medium

Based on the transfer file, create the payment medium with Report *RFFOD__U* (Payment Medium Germany). You can opt to print transfer forms or to generate an EDI file.

See also:

[Create Payment Medium \[Page 123\]](#)

3. Copy EDI File to Diskette (if required)

If you have created an EDI file, you can also copy this file to a diskette. To do this, use the transaction *FDTA* (data medium management).

See also:

[Copy Transfer Data \[Page 125\]](#)

Supplementary Insurance: Reports and Transfers

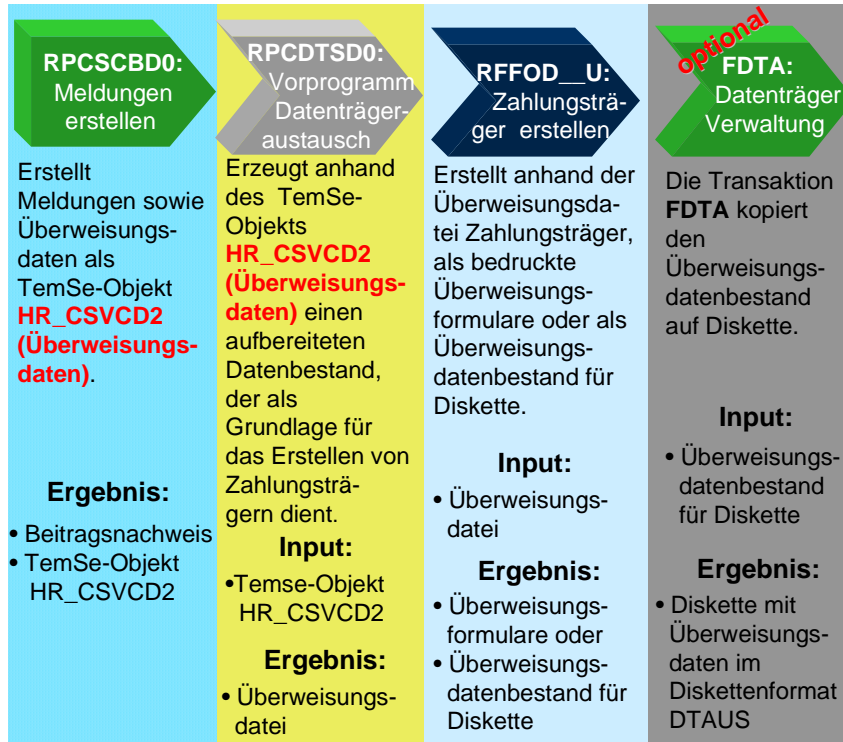
Result

You have created a contribution statement and transferred it to the social insurance agency, as well as transferring the social insurance contributions. The table below summarizes the partial results for each step:

Step:	Result:
Report <i>RPCSVCD0</i> (Supplementary pension list)	<ul style="list-style-type: none"> • Contribution Statements (Summarized statements / Individual statement lists) • HR_CSVCD2 (sequential number): TemSe-Object, contains SI data and contributions for the transfer file (RPCDTSD0)
Report <i>RPCDTSD0</i> (EDI Preliminary Program)	<ul style="list-style-type: none"> • Transfer File File with all employee transfer data. Used as input for generating the payment medium
Report <i>RFFOD__U</i> (Payment Medium Germany)	<ul style="list-style-type: none"> • Payment Medium For transferring the contributions, either as a printed transfer form or as EDI (diskette)
Transaction <i>FDTA</i> (data carrier management)	<ul style="list-style-type: none"> • Transfer data on diskette

Reports/Supplementary Insurance Transfers

Zusatzversicherungen:



TemSe-Objects are temporary, sequential files that are stored in the R/3-System. For an overview of all existing TemSe-Objects, see *Payroll → Activities per Payroll Period → Tools → List TemSe-Objects*.

Beitragsnachweise und Überweisungsdaten für Zusatzversicherungen (Report RPCSVCD0)

Beitragsnachweise und Überweisungsdaten für Zusatzversicherungen (Report RPCSVCD0)

Beitragsnachweise und Überweisungsdaten werden mit dem Report *RPCSVCD0* (Liste SV-Zusatzversorgung) erstellt. Sie erreichen den Report über den Menüpfad *Personal* → *Personalabrechnung* → *Folgeaktivitäten* → *Pro Abrechnungsperiode* → *Auswertung* → *Sozialversicherung* → *Liste Zusatzversorgung*.

Verwendung

Für Mitarbeiter mit Zusatzversicherungen:

Den Report *RPCSVCD0* (Liste SV-Zusatzversorgung) verwenden Sie zum einen für Mitarbeiter mit Zusatzversicherungen:

- Private Krankenversicherung
- Zusätzliche Rentenversicherung
- Rentenversicherungsbefreite Mitarbeiter aufgrund befreiender Lebensversicherung
- Private Pflegeversicherung

Für Mitarbeiter mit diesen Versicherungsarten erstellen Sie Beitragsnachweise und erstellen ein TemSe-Objekt mit Überweisungsdaten.

Für Mitarbeiter mit Zusatzversicherungen

Zum andern verwenden Sie den Report *RPCSVCD0* (Liste SV-Zusatzversorgung) auch für Mitarbeiter, die über eine SV-Zusatzversorgung versichert sind:

- Beamtenversicherungsverein des Deutschen Bank- und Bankiergewerbes (kurz: *BVV*)
- Presseversorgung der Verleger- und Journalistenorganisationen (kurz: *PVV*)
- Allgemeine Zusatzversicherungen (z.B. Ärzte, Apotheker, Rechtsanwälte)

Für diese Mitarbeiter erstellt der Report *RPCSVCD0* (Liste Zusatzversorgung) lediglich TemSe-Objekte mit Überweisungsdaten. Die erstellten Beitragsnachweise entsprechen nicht den Vorgaben der Zusatzversorgungseinrichtungen und dienen daher nur zu Kontrollzwecken. Die Meldungen der Beiträge an die Zusatzversicherungen erstellen Sie mit eigenen Reports:

- *RPCSVED0* (Presseversorgung)
- *RPCSVDD0* (Bankenversorgung)
- *RPCSVFD0* (allgemeine Zusatzversorgung)

Funktionsumfang

Selektion nach Versorgungsarten

Im Selektionsbild des Reports *RPCSVCD0* (Liste Zusatzversorgung) bestimmen Sie über das Feld *Versorgungsarten festlegen* welche Versorgungsarten selektiert werden. Dementsprechend werden die Angaben aus dem Infotyp *SV-Zusatzversorgung* (0079) gelesen:

Beitragsnachweise und Überweisungsdaten für Zusatzversicherungen (Report RPCSVCD0)

Versorgungsart	Selektierte Mitarbeiter
1: Krankenversicherung	Mitarbeiter mit privater Krankenversicherung: - Infotyp <i>SV-Zusatzversicherung</i> (0079) - Subtyp/Versicherungsart 1 (Krankenversicherung)
2: Rentenversicherung	Mitarbeiter mit zusätzlicher/befreiender Rentenversicherung. Hierunter fällt auch die allgemeine Zusatzversorgung (z.B. Ärzte, Apotheker, Rechtsanwälte): - Infotyp <i>SV-Zusatzversicherung</i> (0079) - Subtyp/Versicherungsart 2 (Rentenversicherung)
4: Pflegeversicherung	Mitarbeiter mit privater Pflegeversicherung: - Infotyp <i>SV-Zusatzversicherung</i> (0079) - Subtyp/Versicherungsart 4 (Pflegeversicherung)
7: BVV-Versorgung	Mitarbeiter mit BVV-Versorgung: - Infotyp <i>SV-Zusatzversicherung</i> (0079) - Subtyp/Versicherungsart 7 (BVV-Versorgung)
8: Presseversorgung	Mitarbeiter mit Presseversorgung: - Infotyp <i>SV-Zusatzversicherung</i> (0079) - Subtyp/Versicherungsart 8 (Presseversorgung)



In der Standardauslieferung sind als Vorschlagswert alle Versorgungsarten selektiert. SAP empfiehlt, diese Voreinstellung zu übernehmen und den Report *RPCSVCD0* einmal pro Abrechnungsperiode für alle Versorgungsarten zu starten.

Sammelnachweise und Einzelnachweislisten

Der Report *RPCSVCD0* (Liste *SV-Zusatzversorgung*) erstellt Beitragsnachweise (Sammelnachweise) und Einzelnachweislisten in Papierform. Die Ausgabe der Sammelnachweise und der Einzelnachweislisten erfolgt mittels SAPscript® Formularen. In der R/3-Standardauslieferung wird je ein Formular für die Einzelnachweisliste und ein Formular für den Sammelnachweis ausgeliefert:

Formular für Einzelnachweisliste:	HR_DE_SV_SVNW_ZE
Formular für Sammelnachweise:	HR_DE_SV_SVNW_ZS

Beide Formulare können Sie im Customizing Ihren unternehmensspezifischen Bedürfnissen anpassen. Weitere Informationen finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *SV-Beitragsnachweis*.

Ermittlung der Beitragssummen

Die Ermittlung der ausgewiesenen Beitragssummen erfolgt anhand der Abrechnungsergebnisse. Hierzu werden Summenlohnarten gebildet, in die die jeweils relevanten Lohnarten aus den Abrechnungsergebnissen kumuliert werden. Die Zuordnung der Lohnarten aus der Abrechnung zu den Summenlohnarten für den Beitragsnachweis erfolgt anhand der Sicht *V_T596I* (Zuordnung von Lohnarten zu Summenlohnarten).

Beitragsnachweise und Überweisungsdaten für Zusatzversicherungen (Report RPCSVCD0)

Erstellen von TemSe-Objekten

Der Report *RPCSVCD0* (Liste Zusatzversorgung) erzeugt ein TemSe-Objekt:

Überweisungsdaten: HR_CSVCD2(fortlaufende Nummer)

Das TemSe-Objekt enthält in verdichteter Form alle Daten für die Überweisung der Beiträge an den Sozialversicherungsträger. Der Report *RPCSVCD0* erzeugt dieses TemSe-Objekt immer, wenn der Parameter *Ausgabedateien* im Selektionsbild markiert ist. Das TemSe-Objekt wird unter dem Namen *HRCSVCD2* und einer fortlaufenden Nummer abgespeichert.

Im Arbeitsschritt *Überweisungsdatei erzeugen* greift der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch) auf dieses TemSe-Objekt zurück.

Verteiltes Reporting

Im Rahmen des verteilten Reportings können Sie Reports über mehrere Systeme ausführen. Hierzu starten Sie einen Report über den Report *RPMREP00* (Scheduler für verteiltes und paralleles Reporting). Diese Möglichkeit können Sie für den Report *RPCSVCD0* (Liste Zusatzversorgung) nutzen. Voraussetzung ist, daß die zugrundeliegende Systemlandschaft den generellen Anforderungen an ein verteiltes Reporting entspricht. Weitere Informationen hierzu finden Sie in der Dokumentation des Reports *RPMREP00* (Scheduler für verteiltes und paralleles Reporting).

Optische Archivierung der Beitragsnachweise

Das R/3-System bietet Ihnen die Möglichkeit, Beitragsnachweise zu archivieren. Die Archivierung erfolgt mittels **SAP ArchiveLink®**. Beitragsnachweise werden unter dem Business Objekt *BUS0020* archiviert.

Weitere Informationen finden Sie unter [SAP ArchiveLink - Archivierungsszenarios PY-DE \[Ext.\]](#).

Generating Contribution Statements and Transfer Data

Procedure

35. Choose one of the following:

To generate **contribution statements and transfer data for compulsorily insured persons**: *Report* → *Social Insurance* → *Contribution Statement*.

To generate **contribution statements and transfer data for miners**: *Report* → *Social Insurance* → *Miner's Contribution Statement*.

To generate **notifications and transfer data for supplementary insurance**: *Report* → *Social Insurance* → *Supplementary Insurance List*.

To generate **transfer data for supplementary insurance (Bank employees, Press insurance, General supplementary insurance)**:

Report → *Social Insurance* → *Supplementary Insurance List*.

Payroll Periods and Selection

36. In the section [Payroll Period \[Ext.\]](#), enter the payroll area and the period.

37. In the section [Selection \[Ext.\]](#), complete the Personnel Number field or the Payroll Area field, by specifying a single value or an interval.

Creating the list

38. Select the parameter *Print immediately*.

If the parameter is selected, the contribution statement is printed immediately. It is printed according to the entries in your user master record. The generated contribution statement is not archived.

If the parameter is not selected, you must print each of the selected forms individually. You can change the print parameter and, if necessary, archive the generated contribution statement.



If you want to archive the contribution statement, the *Print immediately* parameter cannot be selected. Archiving is only possible, if you individually select the forms and maintain the *Archiving type* field accordingly.

39. In the field '*Determine sender by*', enter the name of the feature you want to use to determine the sender.

In the standard system, the sender of the contribution statement is determined using the feature **DZUBT** (Summary of Personnel Areas). If you want to use a different sender, you must create a feature to convert the sender. You can enter the name of the feature here.



Determine pension type

Generating Contribution Statements and Transfer Data

If you generate reports and transfer data for supplementary insurance and supplementary pensions, you must also maintain the *Determine pension type* field. Here, you determine the type of contribution statement you want to generate (health insurance, pension insurance, and so on). For an overview of all selected pension/insurance types, select the *Multiple Selection* button.

In the standard system, all insurance/pension types are selected as default values. SAP recommends that you use these values.

Individual Statement List

40. Enter the name of the form for the individual statement list. The standard system defaults the standard forms.
41. If necessary, specify the printer.
42. Determine the sort order for the list.

Composite Statements

43. Enter the name of the form for the composite statement. The standard system defaults the standard forms.
44. If necessary, specify the printer.
45. Determine the sort order for the composite statement.

TemSe Output Parameters

46. Do **not** select the *Create Output Files* parameters.



By selecting these parameters, the TemSe-objects are created, which contain the social insurance data for the data medium transfer to the social insurance companies. Only select these parameters after you have checked whether the data on the printed contribution statement is accurate.

47. Choose the menu path *Program* → *Execute* or *Program* → *Execute + Print* or *Run in Background* or select one of the relevant function keys.



If you have selected the *Print immediately* parameter, the contribution statements are printed immediately. A screen *Overview of Generated Lists* appears.

If you have not selected the *Print immediately* parameter, you must print the selected forms individually. Using the filed *Archiving type*, you can determine whether the contribution statements are:

- printed
- archived, or

Generating Contribution Statements and Transfer Data

- printed and archived

SAP recommends that you print out the contribution statements. After checking the printed contribution statements, you can restart the report and archive them.

48. Using the printouts, check whether the data is correct. The system displays an error list, which you can use to make corrections.
49. Select the *Create Output Files* parameters.



The standard system creates the following TemSe objects:

- A file for data medium exchange to the health insurance funds
This file is accessed in the step *Generate transfer data*.
- An electronic data interchange file

These files are only generated by the reports *RPCSVBDO* (SI contribution statement for compulsory contributions) and *RPCSVKD0* (SI contribution statements for miner's compulsory contributions). The report *RPCSVCD0* (Supplementary pension list) does not generate an EDI file.

This file is accessed in the step *Generate EDI report file*. This file is only created if the necessary system settings for EDI have been made in Customizing.

If you have not maintained the EDI specifications, the system assumes that you do not want to use the EDI option. In this case, no EDI file is generated.

50. If, necessary, enter names in the section *External Assignment of an Object Number for TemSe Objects*, under which the files with the created report data are saved.



Assigning a file name is useful if you create several files (for example, for different personnel areas), and want to be able to differentiate between them. The name you assign is added to the system-created name as an extension. For an overview of all TemSe-Objects, see *Tools* → *List TemSe-Objects*.

51. Re-start the report.

Überweisungsdatei (RPCDTSD0)

Überweisungsdatei (RPCDTSD0)

Verwendung

Mit dieser Funktion erzeugen Sie eine Überweisungsdatei, die als Grundlage für das Erstellen von Zahlungsträgern dient. Die Funktion verwenden Sie für folgende Überweisungen:

- gesetzliche Sozialversicherung
- Knappschaft
- private Zusatzversicherungen
- Zusatzversicherungen bestimmter Berufsgruppen (Presseversorgung, Bankenversorgung, allgemeine Zusatzversorgung).

Die Funktion wird über den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) durchgeführt.

Voraussetzungen

Der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) greift beim Erzeugen der Überweisungsdatei auf TemSe-Objekte zurück, die Sie zuvor im Arbeitsschritt *Beitragsnachweise und Überweisungsdaten erstellen* erzeugt haben müssen:

Versicherungsträger	TemSe-Objekt	Zuvor erzeugt durch:
Gesetzliche Pflichtversicherung	HR_CSVBD2	RPCSVBD0
Knappschaft	HR_CSVKD2	RPCSVKD0
Zusatzversicherung, Zusatzversorgung	HR_CSVCD2	RPCSVCD0

Customizing

Der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch für Krankenkassen) benötigt folgende Angaben:

- **Bankleitzahl und Kontonummer der Geschäftsstellen:**
Für die Geschäftsstellen aller Kranken- und Zusatzkassen, an die Überweisungen erfolgen sollen, müssen im Customizing die Bankleitzahl und die Kontonummer gepflegt sein.
Für die Krankenkassen pflegen Sie diese Angaben in der Sicht *V_T5D1K* (Angaben zur Krankenkasse und deren Geschäftsstelle). Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *Gesetzliche Sozialversicherung* → *Krankenkasse anlegen*.
Für die Zusatzkassen pflegen Sie diese Angaben in der Tabelle *T5D1L* (Zusatzkassen). Informationen hierzu finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Stammdaten* → *Zusatzversicherung* → *Zusatzkassen anlegen*.
- **Kontonummer/Arbeitgebernummer und Zahlstellennummer:**
Zusätzlich vergeben die Krankenkasse eine *Kontonummer* (auch: Arbeitgebernummer), unter der die Krankenkassen eingehende Beitragsnachweise eines Unternehmens

Überweisungsdatei (RPCDTSD0)

verwalten. Bei der Zahlstellennummer handelt es sich um eine Kontonummer für Versorgungsempfänger.

Die Kontonummer bzw. Zahlstellennummer wird pro absendenden Personalbereich/Teilbereich in der Sicht *V_5D1L_B* (Daten für die Beitragsabführung an die Krankenkassen) gepflegt. Weitere Informationen finden Sie im Einführungsleitfaden *Abrechnung Deutschland* unter *Sozialversicherung* → *Auswertung* → *SV-Beitragsnachweis*.

Funktionsumfang

Der Report liest die zuvor erstellten TemSe-Objekte mit Überweisungsdaten ein und erstellt daraus eine Überweisungsdatei. Auf Grundlage dieser Überweisungsdatei können Sie im Arbeitsschritt *Zahlungsträger erstellen* Zahlungsträger in Papierform oder Dateien für den Datenträgeraustausch erstellen.

Der Report ist wahlweise als Test- wie als Produktivlauf ausführbar. SAP empfiehlt, immer zuerst einen Testlauf durchzuführen. Hierbei wird keine Überweisungsdatei, sondern lediglich ein Protokoll erzeugt. Das Protokoll enthält eine Liste der zu überweisenden Beiträge, anhand derer Sie die Überweisungssummen überprüfen können. Danach können Sie ggf. Korrekturen vornehmen und den Report erneut im Produktivlauf starten.

Überweisungen kennzeichnen

Das Kennzeichen *Überweisungen kennzeichnen* verwenden Sie, falls Sie in einer Abrechnungsperiode für einen kompletten Abrechnungskreis mehrmals Sozialversicherungsbeiträge (z.B. als Abschlagszahlung) überweisen müssen.

Durch das Kennzeichen erkennt der Report eine zuvor bereits geleistete Abschlagszahlung und nimmt eine Differenzbildung vor. In einem späteren Lauf für denselben Monat werden nur noch die Differenzen zu den bereits überwiesenen Beiträgen ermittelt.



Die beschriebene Differenzbildung kann nur fehlerfrei erfolgen, wenn beim Erstellen der Beitragsnachweise jeweils ein kompletter Überweisungsdatenbestand (TemSe-Objekt) pro Abrechnungskreis und Abrechnungsperiode erzeugt wurde.



Sie erstellen in Periode **1** Beitragsnachweise und erzeugen ein TemSe-Objekt mit Überweisungsdaten für den Abrechnungskreis **2**. Sie grenzen die Selektion auf die Personalnummern **1000** bis **1500** ein. Ermittelt werden zu zahlende Beiträge in Höhe von 3.000 DM. Danach starten Sie den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch).

Zu einem späteren Zeitpunkt erstellen Sie erneut Beitragsnachweise und erzeugen ein zweites TemSe-Objekt, ebenfalls für Periode **1** und Abrechnungskreis **2**. Diesmal selektieren Sie die Personalnummern **1501** bis **2000**. Ermittelt werden zu zahlende Beiträge von 4.000 DM. Danach starten Sie erneut den Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch).

1. Lauf (Periode 01, Abrechnungskreis 02, Kennzeichen *Überweisungen kennzeichnen* ist gesetzt)

Überweisungsdatei (RPCDTSD0)

Selektion	Personalnummer 1000 bis 1500
Ermittelter Beitrag	3.000 DM
Überwiesener Beitrag	3.000 DM

2. Lauf (Periode 01, Abrechnungskreis 02)

Selektion	Personalnummer 1501 bis 2000
Ermittelter Beitrag	4.000 DM
Überwiesener Beitrag	1.000 DM (Differenzbildung, 4.000 DM minus 3.000 DM aus Lauf 1)

Ist in diesem Fall das Kennzeichen *Überweisungen kennzeichnen* gesetzt, ermittelt der Report *RPCDTSD0* (Vorprogramm Datenträgeraustausch) im ersten Lauf einen zu überweisenden Beitrag in Höhe von 3.000 DM.

Im zweiten Lauf ermittelt der Report einen zu überweisenden Beitrag in Höhe von 4.000 DM. Da bei dem Lauf zuvor das Kennzeichen *Überweisungen kennzeichnen* markiert war, erkennt der Report, daß für den Abrechnungskreis und die Periode bereits 3.000 DM überwiesen wurden. Es wird eine Differenzbildung angestoßen, die Überweisung im zweiten Lauf beträgt nur noch 1.000 DM.

Insgesamt werden also statt 7.000 DM (Summe aus Lauf 1 und Lauf 2) nur 4.000 DM (Summe aus Lauf 1 plus Differenz beider Läufe) überwiesen.

Um dies zu verhindern, darf in einem solchen Fall das Kennzeichen *Überweisungen kennzeichnen* nicht markiert sein.

Generate Transfer File

Prerequisites

You have created a TemSe-Object while generating contribution statements or notifications. The system accesses this TemSe-Object in this step.

Procedure

19. Choose *Reporting* → *Social Insurance*.

20. You have the following alternatives:

- To generate transfer data to the health insurance funds, select *Transfer to Fund* → *DME Preliminary Program*.
- To make transfers to the miner's insurance fund, select *Transfer to Miner's Fund* → *DME Preliminary Program*.
- To generate transfer data for supplementary pension, select *Transfer to Supplementary Insurance Fund* → *DME Preliminary Program*.

21. In the *Report Data in* field, enter the name of your report file.



You have created a TemSe-Object in the step *Generate Contribution Statements*. Find this TemSe-Object using F4 Help in the *Report Data Contained in* field. The system generates transfer data from this TemSe-Object data.

22. Select the parameter *Test: Do not change database*.



Selecting this parameter means that no data is saved. Only a log is displayed, which you can use to run a check.

23. If required, select the parameter *Convert the Umlauts* and *Separate Retirees*.



In the fields *Payment Key* and *Determine House Bank by*, the system enters default values, which you can overwrite. In the field *Determine House Bank by*, the name of the feature is entered, with which you determine the house bank data. Normally, you need not make an entry here.

Program Control

You need only complete the Program Control fields if you need to transfer social insurance contributions several times within a payroll period for one payroll area. This is always the case, if you first pay an advance and then the final sum in a second transfer.

24. If necessary, select the ‚Transfers‘ indicator.

By doing this, the system displays the difference for several transfer runs with advance payments. In the first run, the advance payment is transferred. In the second run, the final amount is calculated and the differential is transferred.

Generate Transfer File



If you create several transfer runs, you must indicate repeat runs correspondingly. This is necessary, so that the system can recognize advance payments. To do this, you must complete the fields *Repeat Run: Date* and *Repeat Run: Time*.

25. Choose the menu path *Program* → *Execute* or *Program* → *Execute + Print*.
26. Check whether the transfer data is correct in the run log. Make any necessary corrections.
27. Deselect the parameter *Test: No change to database* and restart the report.

Result

You have generated a transfer file that contains all the relevant data for transferring contributions to the social insurance agency.

After the report has run, a log is displayed. Below the heading of this run log are the program run date and an identifier, under which the transfer file is saved. This transfer file is accessed in the step *Generate Payment Medium*, using the *run date* and *identifier* parameters.

Generate Payment Medium

This section explains how to generate payment mediums. These can be created on paper or as a file for data medium exchange.

Prerequisites

You must have generated an EDI file in the step *Generate Transfer Data*.

Procedure

27. Choose *Reporting* → *Social Insurance*.

28. You have the following alternatives:

- To make transfers to the health insurance funds, select *Transfer to Fund* → *Generate DME*.
- To make transfers to the miner's insurance fund, select *Transfer to Fund* → *Generate DME*.
- To make transfers to supplemental insurance funds, select *Transfer to Supplemental Insurance Fund* → *Generate DME*.

29. In the *Program run date* and *Identification feature* fields, enter the date of the payment run and the corresponding identification feature.



You have created a file in the step *Generate transfer data*, which has been saved under the program run date and an identification feature. To access the created file, you must enter the program run date and the identification feature in the relevant fields.

30. If necessary, select the field *Default run only*.

31. In the *Company code delimitation* fields, enter the paying and, if necessary, the sending company code.



If you do not enter the paying company code, the system selects one from the customizing settings. If you do not enter the sending company code, the paying company code is used.

32. In the *Other Limitations* fields, enter the valid payment methods, payment method supplements, house bank, account ID and currency key.



If you enter nothing in the *Other Limitations* fields, the system uses the specifications from the master data and from the customizing settings.

33. Select either the parameter *print payment medium* or *data medium exchange*.

34. If necessary, select the parameters *Display notification* and *Print payment summary*.

35. In the fields *to printer*, enter your printer name to print the bank transfers.

Generate Payment Medium

36. To print immediately on the selected printer, choose *Print immediately*.
37. In the field *Filename (for DME)*, enter a user-defined name for the data medium.
38. If necessary, select the parameters *Payment document validation*, *Text in recipient language* and *Currency in ISO-Code*.



The system defaults values for the remaining fields under the header *Output Control*. Generally, you do not need to enter anything here.

39. Choose *Program* → *Execute* or *Program* → *Execute + Print*, or *Run in Background*.



You must individually print the selected forms, for which you did not select *Print immediately*, or if you did not specify a printer, or put them in the print request list. After running the program, the system queries each individual print request.

If you have generated your payment medium as a file for data medium exchange, you can copy this file to a diskette or to the hard drive.

Copy Transfer Data

Use the transaction *Data medium exchange management* (FDTA) to search for specific data medium exchange transfer data and copy it to a diskette or to the hard drive.

Prerequisites

You must have generated an DME file in the step *Generate payment medium*.

Procedure

31. Choose *Reporting* → *Social Insurance*.
32. Choose one of the following:
 - *Transfer to Funds* → *DME Management*
 - *Transfer to Miner's Insurance Fund* → *DME Management*
 - *Transfer to Supplementary Funds* → *DME Management*
33. In the fields *Paying company code* and *Bank country*, enter a paying company code and a *Bank country*, for the transfer files you have generated, which you want to copy to a diskette.



If you do not make any entries, the system defaults a paying company code and a bank country.

34. In the *Program run date* and *Identification* fields, enter the date of the payment run and the corresponding identification feature.



You have created a file in the step *Generate payment medium*, which has been saved under the program run date and an identification feature. The system accesses this file. Press F4-Help for an overview of all existing payment runs.

35. Enter a valid file format in the *File format* field. This selects only transfer data that corresponds to the respective file format.
36. Select the indicator *payment run* and the indicator *proposal runs*. In this way, only the transfer files are selected that were generated in one payment run or one proposal run.



You determine whether to use a proposal run or a payment run with the indicator *Proposal run only* in the step *Generate payment medium*.

37. If necessary, select the indicator *data carrier (not yet transferred)* and the indicator *data carrier (transferred externally)*.
38. Select the indicator *data carrier without account statement* or *data carrier with account statement*.
39. Choose *Program* → *Execute*.

You go to a list of all transfer data, according to your selection criteria.

Copy Transfer Data

40. Select the transfer data you want to copy.

41. Choose the menu path *Process* → *Download*.

The *File Name* dialog box appears.

42. In the *File Name* field, enter the drive and the file name, where you want to save the transfer data.

43. Choose *Execute*.

If you have specified a disk drive, the dialog box *Place disk in drive* appears.

44. Place the diskette in the disk drive.

45. Choose *Execute*.

Result

You have copied a Data Medium Exchange file to diskette or to the hard drive.

Jährliche Aktivitäten zur Sozialversicherung

Nachfolgend sind alle Aktivitäten zur Sozialversicherung beschrieben, die üblicherweise jährlich durchgeführt werden. Für alle Aktivitäten stehen Reports zur Verfügung, die über den Menüpfad *Personal -> Personalabrechnung -> Jährliche* ausgeführt werden können.

Überprüfen des Versicherungsstatus in der Sozialversicherung

Überprüfen des Versicherungsstatus in der Sozialversicherung

Mitarbeiter können in der Krankenversicherung als versicherungspflichtig oder als versicherungsbefreit eingestuft werden. Maßgebend hierfür ist das Jahresarbeitsentgelt des Mitarbeiters. Die Einstufung selbst erfolgt im Infotyp *Sozialversicherung Deutschland (Infotyp 0013)* durch die Vergabe von Sozialversicherungskennzeichen.

Am Ende eines Jahres wird überprüft, ob Mitarbeiter mit ihrem Jahresentgelt als Krankenversicherungspflichtige oberhalb oder als Krankenversicherungsbefreite unterhalb der maßgebenden Jahresarbeitsentgeltgrenze für die Krankenversicherung liegen. Hierzu kann mit dem SAP-System eine Vorschlagsliste erzeugt werden, die das summierte Jahresentgelt pro Mitarbeiter enthält. Überschreitungs- und Unterschreitungsfälle sind in der Liste entsprechend markiert. Anhand dieser Vorschlagsliste kann der zuständige Sachbearbeiter über eine Änderung des Versicherungsstatus für das Folgejahr entscheiden. Ein Wechsel des Versicherungsstatus kommt nur für Mitarbeiter in Betracht, deren Einkünfte die Jahresentgeltgrenze im abgelaufenen Jahr als auch im Folgejahr unter- bzw. überschreiten. Hierzu muß der Sachbearbeiter beurteilen, ob die in der Liste aufgeführten Lohnbestandteile und Beträge auch für das Folgejahr Gültigkeit haben.

Das SAP-System bietet zwei Verfahren, nach denen das Jahresarbeitsentgelt ermittelt wird. In einem Verfahren werden die Abrechnungsergebnisse, in dem anderen die Stammdaten der jeweiligen Mitarbeiter ausgewertet.

Auswertung der Abrechnungsergebnisse

Bei diesem Verfahren werden über alle abgerechneten Perioden des Stichjahres die entsprechend geschlüsselten Lohnarten aufsummiert sowie die Anzahl der Sozialversicherungstage errechnet. Aufgrund dieser Daten berechnet das System ein geschätztes Jahresarbeitsentgelt für 360 Sozialversicherungstage. Dieses Jahresentgelt wird in einer Liste ausgegeben. Fälle, bei denen das errechnete Jahresarbeitsentgelt oberhalb bzw. unterhalb der Bemessungsgrenze für die Krankenversicherung liegt, werden entsprechend markiert. Berücksichtigt werden alle Mitarbeiter, die am 31.12. des Stichjahres angestellt waren und mindestens einmal abgerechnet wurden.



Lohnarten, die Sie für die Jahresentgeltberechnung aufsummieren möchten, müssen im Customizing entsprechend geschlüsselt sein. Lesen Sie hierzu im Einführungsleitfaden unter *Darstellung der Abrechnung*.

Auswertung der Stammdaten

Bei diesem Verfahren werden in einem ersten Schritt die zuletzt gültigen Basisbezüge des Stichjahres aus dem Infotyp *Basisbezüge (Infotyp 0008)* gelesen und auf ein Jahr hochgerechnet. In einem zweiten Schritt werden alle im Laufe des Jahres in den Infotypen *Wiederkehrende Be- und Abzüge* und *Einmalbezüge* aufgegebenen Lohnarten summiert und zu den hochgerechneten Basisbezügen dazugezählt. Das so berechnete Jahresarbeitsentgelt wird pro Mitarbeiter in einer Liste ausgegeben. Fälle, bei denen das errechnete Jahresarbeitsentgelt oberhalb bzw. unterhalb der Bemessungsgrenze für die Krankenversicherung liegt, werden entsprechend markiert. Berücksichtigt werden alle Mitarbeiter, die am 31.12. des Stichjahres angestellt waren und Basisbezüge, wiederkehrende Bezüge oder Einmalbezüge erhalten haben.

Überprüfen des Versicherungsstatus in der Sozialversicherung

Für welches der beiden Verfahren Sie sich entscheiden oder ob Sie beide Verfahren durchspielen, hängt von den Umständen in Ihrem Unternehmen ab.

Lesen Sie:

[Jahresarbeitsentgelt ermitteln: Auswertung der Abrechnungsergebnisse \[Page 130\]](#)

[Jahresarbeitsentgelt ermitteln: Auswertung der Stammdaten \[Page 132\]](#)

Jahresarbeitsentgelt ermitteln: Auswertung der Abrechnungsergebnisse

Jahresarbeitsentgelt ermitteln: Auswertung der Abrechnungsergebnisse

Gehen Sie wie folgt vor, um das sozialversicherungspflichtige Jahresarbeitsentgelt Ihrer Mitarbeiter zu ermitteln:

1. Wählen Sie im Menü *Jährliche Aktivitäten* den Pfad *Auswertung* → *Sozialversicherung* → *Freiw. KV aktuelles Jahr* um die Abrechnungsergebnisse auszuwerten.
2. Geben Sie in dem Feld *Personalnummer* gegebenenfalls eine einzelne Personalnummer oder ein Intervall von Personalnummern an.
3. Geben Sie in dem Feld *Status Beschäftigung* gegebenenfalls ein einzelnes Beschäftigungskennzeichen oder ein Intervall von Beschäftigungskennzeichen ein. Als Vorschlagswert gibt das System den Wert *0* vor. Falls Sie den Vorschlagswert übernehmen, werden nur Mitarbeiter selektiert, die nicht mehr beschäftigt sind.
4. Geben Sie im Feld *Mitarbeitergruppe/-kreis* gegebenenfalls eine Mitarbeitergruppe bzw. einen Mitarbeiterkreis oder ein Intervall ein. Eingabemöglichkeiten zeigt die F1-Hilfe.



Zu den oben genannten Feldern stehen erweiterte Selektionsmöglichkeiten zur Verfügung. Lesen Sie hierzu das Kapitel *Das Reportselektionsbild im Personalwirtschaftssystem*.

5. Geben Sie im Feld *Stichjahr* das Jahr an, für das die Berechnung des Entgeltes durchgeführt wird. Als Vorschlagswert gibt Ihnen das System das abgelaufene Kalenderjahr.
6. Geben Sie im Feld *Formular-Kennzeichen* das Kennzeichen des zu verwendenden Formulars an.



Das System gibt Ihnen an dieser Stelle einen Vorschlagswert, der der Standardeinstellung im Customizing entspricht. Im Regelfall werden Sie hier keine Eingaben tätigen.

7. Geben Sie im Feld *Lohn- und Gehaltsarten für Gehalt im Detailbild* ein Formularkennzeichen, über das Sie Lohnarten selektieren, die im Detailbild ausgewertet werden. Im Standard ist hierfür das Formularkennzeichen *DSVB* eingerichtet.
8. Geben Sie gegebenenfalls in dem Feld *Bandbreite um Beitragsbemessungsgrenze DM* eine Bandbreite ein.



Dadurch bewirken Sie, daß Pflichtversicherte, die innerhalb der Bandbreite unterhalb der Bemessungsgrenze und freiwillig versicherte, die innerhalb der Bandbreite oberhalb der Bemessungsgrenze liegen, in die Liste aufgenommen werden. Das Feld kann zu Testzwecken verwendet werden.

9. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen + drucken* beziehungsweise *Im Hintergrund ausf.*

Jahresarbeitsentgelt ermitteln: Auswertung der Abrechnungsergebnisse

Das System erzeugt eine Liste, die das jeweilige Jahresentgelt der selektierten Mitarbeiter enthält, das Sozialversicherungskennzeichen aus dem Infotyp *Sozialversicherung Deutschland (0013)* sowie einen Hinweis, ob die Jahresarbeitsentgeltgrenze unterschritten bzw. überschritten wurde. Aufgrund der Angaben dieser Liste können Sie über den Versicherungsstatus Ihrer Mitarbeiter entscheiden.

Ergebnis: Das Jahresarbeitsentgelt wurde ermittelt.

Jahresarbeitsentgelt ermitteln: Auswertung der Stammdaten

Jahresarbeitsentgelt ermitteln: Auswertung der Stammdaten

Gehen Sie wie folgt vor, um das sozialversicherungspflichtige Jahresarbeitsentgelt Ihrer Mitarbeiter zu ermitteln:

1. Wählen Sie im Menü *Jährliche Aktivitäten* den Pfad *Auswertung* → *Sozialversicherung* → *Freiw. KV Folgejahr* um die Stammdaten auszuwerten.
2. Geben Sie in dem Feld *Personalnummer* gegebenenfalls eine einzelne Personalnummer oder ein Intervall von Personalnummern an.
3. Geben Sie in dem Feld *Status Beschäftigung* gegebenenfalls ein einzelnes Beschäftigungskennzeichen oder ein Intervall von Beschäftigungskennzeichen ein. Als Vorschlagswert gibt das System den Wert 0 vor. Falls Sie den Vorschlagswert übernehmen, werden nur Mitarbeiter selektiert, die nicht mehr beschäftigt sind.
4. Geben Sie im Feld *Mitarbeitergruppe/-kreis* gegebenenfalls eine Mitarbeitergruppe bzw. einen Mitarbeiterkreis oder ein Intervall ein. Eingabemöglichkeiten zeigt die F1-Hilfe.



Zu den oben genannten Feldern stehen erweiterte Selektionsmöglichkeiten zur Verfügung. Lesen Sie hierzu das Kapitel *Das Reportselektionsbild im Personalwirtschaftssystem*.

5. Geben Sie im Feld *Stichjahr* das Jahr an, für das die Berechnung des Entgeltes durchgeführt wird. Als Vorschlagswert gibt Ihnen das System das abgelaufene Kalenderjahr.
6. Geben Sie im Feld *Lohn- und Gehaltsarten für Jahresentgelt* ein Formularkennzeichen, über das Sie Lohnarten selektieren, die im Detailbild ausgewertet werden. Im Standard ist hierfür das Formularkennzeichen DSVB eingerichtet.
7. Geben Sie gegebenenfalls in dem Feld *Bandbreite um Beitragsbemessungsgrenze DM* eine Bandbreite ein.



Dadurch bewirken Sie, daß Pflichtversicherte, die innerhalb der Bandbreite unterhalb der Bemessungsgrenze und freiwillig versicherte, die innerhalb der Bandbreite oberhalb der Bemessungsgrenze liegen, in die Liste aufgenommen werden. Das Feld kann zu Testzwecken verwendet werden.

8. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen* + *drucken* beziehungsweise *Im Hintergrund ausf.*



Das System erzeugt eine Liste, die das jeweilige Jahresentgelt der selektierten Mitarbeiter enthält, das Sozialversicherungskennzeichen aus dem Infotyp *Sozialversicherung Deutschland (0013)* sowie einen Hinweis, ob die Jahresarbeitsentgeltgrenze unterschritten bzw. überschritten wurde. Aufgrund der Angaben dieser Liste können Sie über den Versicherungsstatus Ihrer Mitarbeiter entscheiden.

Jahresarbeitsentgelt ermitteln: Auswertung der Stammdaten

Ergebnis: Das Jahresarbeitsentgelt wurde ermittelt.

Lohnnachweis für die Berufsgenossenschaften

Lohnnachweis für die Berufsgenossenschaften

Im Rahmen der gesetzlichen oder sozialen Unfallversicherung werden an die Berufsgenossenschaften als Träger der Unfallversicherung Beiträge gezahlt. Beitragspflichtig sind Unternehmen, die über die Berufsgenossenschaft versicherte Mitarbeiter beschäftigten oder selbst versichert sind.

Beitragsgrundlage sind die im Unternehmen gezahlten Entgelte eines Jahres sowie die Gefahrenklassen, in die die Tätigkeiten der Mitarbeiter eingestuft werden. Zur Berechnung des Beitrags erhalten die Berufsgenossenschaften eine Lohnnachweisliste, in der die summierten Entgelte aller Mitarbeiter, getrennt nach Gefahrenklassen, aufgeführt werden. Diese Lohnnachweisliste muß einmal jährlich, binnen sechs Wochen nach Ablauf eines Geschäftsjahres, erstellt und an die Berufsgenossenschaften weitergeleitet werden.

Hierzu steht im SAP-System ein Report zur Verfügung. Der Report liest für alle Mitarbeiter die Angaben zur Berufsgenossenschaft aus den Infotypen *Berufsgenossenschaft (Infotyp 0029)* und *Statistik (Infotyp 0033)*. Pro ermittelte Berufsgenossenschaft wird die Summe der Lohnarten aller zugehörigen Mitarbeiter, das sogenannte Berufsgenossenschaftsbrutto, gebildet.



Welche Lohnarten in das auszuweisende Berufsgenossenschaftsbrutto einfließen muß im Customizing bestimmt werden, ebenso die Ausgestaltung des Lohnnachweises. Lesen Sie hierzu im Einführungsleitfaden unter *Auswertungen und Statistiken* → *Berufsgenossenschaft*.

Lesen Sie:

[Lohnnachweisliste für die Berufsgenossenschaft erstellen \[Page 135\]](#)

Lohnnachweisliste für die Berufsgenossenschaft erstellen

Gehen Sie wie folgt vor, um eine Lohnnachweisliste für die Berufsgenossenschaft zu erstellen.

1. Wählen Sie den Menüpfad *Auswertung* → *Sozialversicherung* → *Berufsgenossenschaft*.
2. Füllen Sie in dem Block [Selektion \[Ext.\]](#) entweder das Feld *Personalnummer* oder das Feld *Mitarbeitergruppe / -kreis*, indem Sie einen Einzelwert
3. Geben Sie im Feld *Lohnnachweis für Geschäftsjahr* das Jahr an, für den Sie den Lohnnachweis erstellen möchten. Das System gibt Ihnen als Vorschlagswert das abgelaufene Jahr.
4. Geben Sie im Feld *ab Monat* den Beginnmonat und im Feld *Anzahl auszuwertender Monate* die folgenden Monate ein, die ausgewertet werden sollen.
5. Geben Sie im Feld *Sortierreihenfolge* Kriterien ein, nach denen die summierten Beträge in der Listausgabe sortiert werden. Eingabemöglichkeiten zeigt die F1-Hilfe.
6. Geben Sie im Feld *mehrere GefTrfst/Person regelt* gegebenenfalls den Namen eines Merkmals ein, daß die Vorgehensweise bei Mitarbeitern bestimmt, die mehreren Gefahrtarifstellen zugeordnet sind.



Ein Merkmal, daß Sie hier eingeben, muß im Customizing angelegt worden sein. Lesen Sie hierzu im Einführungsleitfaden unter *Auswertungen und Statistiken* → *Berufsgenossenschaft*.

7. Markieren Sie den Parameter *nur Personen mit Abrechnung*. Dadurch bewirken Sie, daß nur Mitarbeiter selektiert werden, für die auch Abrechnungsergebnisse vorliegen.



In den Feldern *Gesamtbrutto*, *Berufsgenossenschaftsbrutto*, *bezahlte Arbeitsstunden*, *unbezahlte Arbeitsstunden* und *unfallbedingte Abwesenheiten* gibt Ihnen das System Vorschlagswerte zu den jeweiligen Formularen. Die Pflege der einzelnen Formulare erfolgt im Customizing. Lesen Sie hierzu im Einführungsleitfaden unter *Auswertungen und Statistiken* → *Berufsgenossenschaft* → *Lohn- und Abwesenheitsarten im Lohnnachweis berücksichtigen*. Im Regelfall werden Sie hier keine Eingaben machen.

8. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen + drucken* beziehungsweise *Im Hintergrund ausf.*



Das System erzeugt eine nach Ihren Sortierkriterien aufgebaute Liste. Über die Funktionstaste *Drucken* können Sie die Liste ausdrucken lassen.

Ergebnis: Die Lohnnachweisliste für die Berufsgenossenschaften wurden erstellt.

Summenabgleich zwischen DÜVO und Sozialversicherung

Summenabgleich zwischen DÜVO und Sozialversicherung

Laut Beitragszahlungsverordnung sind die Sozialversicherungsträger verpflichtet, die im Rahmen der DÜVO gemeldeten Entgelte mit den tatsächlichen Sozialversicherungsbeiträgen zu vergleichen. Bei Differenzen ab einer bestimmten Größenordnung, die durch die Beitragszahlungsverordnung bestimmt ist, sind die Arbeitgeber zur Mithilfe bei der Suche nach möglichen Abstimmungsfehlern verpflichtet. Hierzu bietet Ihnen das SAP-System die Möglichkeit, einen Summenabgleich durchzuführen. Es stehen zwei Verfahren zur Verfügung.

Summenabgleich

Es werden alle in der DÜVO gemeldeten Entgelte ermittelt und mit den Beiträgen zur Sozialversicherung aus den Abrechnungsergebnissen verglichen. Das System erzeugt fünf Listen. Liste 1 enthält sämtliche Personalnummern, für die eine Differenz zwischen DÜVO und Sozialversicherung ermittelt wurde. Die Liste ist nach Personalnummern sortiert. Liste 2 beinhaltet das Endergebnis des Summenabgleichs. Diese Liste ist nach Krankenkasse, Betriebsnummer und Beitragsgruppe sortiert. Liste 3 zeigt sämtliche Personalnummern mit Differenzen, geordnet nach Krankenkasse, Betriebsnummer und Beitragsgruppe. Liste 4 enthält sämtliche Mitarbeiter mit DEVO-Meldungen. Liste 5 ist eine Zuordnung zwischen Betriebsnummer, Personalbereich und Personalteilbereich.

Schnelltest

Es werden alle in der DÜVO gemeldeten Entgelte ermittelt und pro Krankenkasse summiert. Eine Überprüfung der Sozialversicherungsbeiträge aus den Abrechnungsergebnissen findet nicht statt. Das System erzeugt vier Listen. Liste 1 enthält alle im Rahmen der DÜVO gemeldeten Beträge, sortiert nach Personalnummern. Liste 2 enthält die Summen aller im Rahmen der DÜVO gemeldeten Beträge pro Krankenkasse und pro Beitragsgruppe. Liste 3 enthält Personen mit DEVO-Meldungen. Liste 4 ist eine Zuordnung zwischen Betriebsnummer, Personalbereich und Personalteilbereich.



Beide Verfahren werden mit dem gleichen Report durchgeführt. Die Auswahl des Verfahrens bestimmen Sie durch Angabe eines Parameters.

In einem Produktivlauf ist nur das Verfahren *Summenabgleich* sinnvoll, da nur beim Summenabgleich die Differenzen zwischen DÜVO und Sozialversicherung ermittelt werden. Aufgrund der Laufzeit des Programms sollten Sie einen Summenabgleich nur im Hintergrund durchführen.

Das Verfahren *Schnelltest* ist zu Testzwecken gedacht. Im Gegensatz zum Summenabgleich ist hier die Laufzeit deutlich geringer.

Lesen Sie:

[Abgleich durchführen \[Page 137\]](#)

Abgleich durchführen

Gehen Sie wie folgt vor, um einen **Summenabgleich beziehungsweise einen Schnelltest** durchzuführen.

1. Wählen Sie den Menüpfad *Auswertung* → *DÜVO* → *Summenabgleich*.
2. Geben Sie im Feld *Personalnummer* gegebenenfalls eine einzelne Personalnummer oder ein Intervall von Personalnummern ein, für die Sie den Abgleich durchführen möchten. Falls Sie im Feld *Personalnummer* keine Eingabe machen, werden alle Personalnummern selektiert.



In einem Produktivlauf dürfen Sie im Feld *Personalnummer* keine Eingaben machen, da in diesem Fall der Report über alle Personalnummern laufen muß.

Eine Eingabe im Feld *Personalnummer* ist nur sinnvoll, um zu Testzwecken die Anzahl der zu selektierenden Personalnummern einzuschränken.

3. Geben Sie im Feld *Abgleichsjahr (JJJJ)* das Jahr an, für das Sie einen Summenabgleich durchführen möchten.
4. Geben Sie im Feld *Schnelltest, nur DUEVO (N,J,P)* einen Parameter ein.



Über den Parameter bestimmen Sie die Art des Abgleichs, den der Report durchführt. Der voreingestellte Parameter *N* bewirkt einen vollständigen Summenabgleich, die Parameter *J* und *P* einen Schnelltest mit unterschiedlichen Listausgaben. Weitere Informationen zeigt die F1-Hilfe.

5. Geben Sie im Feld *Fehlertoleranz in Pfennigen +/-* einen Betrag an. Dadurch bestimmen Sie, ab welcher Größenordnung eine Differenz zwischen den Beträgen der DÜVO und der Sozialversicherung als fehlerhaft erkannt und angedruckt wird.
6. Geben Sie im Feld *Ausgabe der Abweichungen (N,D)* an, ob die Listausgabe normal (N) oder detailliert (D) erfolgen soll. Weitere Informationen zeigt die F1-Hilfe.
7. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen + drucken* beziehungsweise *Im Hintergrund ausführen*.

Ergebnis: Der Abgleich wurde durchgeführt.

Aktivitäten in sonstigen Perioden zur Sozialversicherung

Aktivitäten in sonstigen Perioden zur Sozialversicherung

In diesem Abschnitt erfahren Sie, welche Aktivitäten in Zusammenhang mit der Sozialversicherung in sonstigen Perioden anfallen.

Unter *Aktivitäten in sonstigen Perioden* werden alle die Tätigkeiten zusammengefaßt, die zwar Periodisch, aber unabhängig von der Abrechnungsperiode auszuführen sind. Die Abrechnungsperiode ist in Deutschland in der Regel identisch mit dem Monat. Aktivitäten in sonstigen Perioden dagegen fallen wöchentlich, quartalsweise, vierteljährlich, etc. an.

Für alle Aktivitäten stehen Reports zur Verfügung, die über den Menüpfad *Personal -> Personalabrechnung -> Sonstige Perioden* ausgeführt werden können.

Anpassung des maximalen Krankenversicherungsbruttos für Rentner

Das SAP-System bietet Ihnen die Möglichkeit, das im Infotyp *Sozialversicherung Deutschland (0013)* abgelegte [maximale Krankenversicherungsbrutto \[Page 141\]](#) für Rentner bei einer Änderung der Beitragsbemessungsgrenzen der Krankenversicherung (in der Regel zum 1.1. eines Jahres) oder bei einer Rentenanpassung (in der Regel zum 1.7. eines Jahres) neu zu berechnen.

Hierzu steht Ihnen der Report *RPISVRD0 (Batch-Input für die Änderung des maximalen KV-Bruttos)* zur Verfügung. Der Report legt für alle selektierten Personalnummern zum Stichtag der Änderung einen neuen Satz des Infotyps *Sozialversicherung Deutschland (0013)* mit dem Betrag des Neuberechneten maximalen Krankenversicherungsbruttos an. Der bestehende Satz des Infotyps 0013 wird entsprechend abgegrenzt.

Damit der Report gestartet werden kann, müssen in der Sicht *Abrechnungskonstanten (V_T511K)* zu den entsprechenden Stichtagen die Konstanten *KVBGJ (Krankenversicherung Beitragsbemessungsgrenze jährlich West)*, *KVBOJ (Krankenversicherung Beitragsbemessungsgrenze jährlich Ost)*, *RVRWE (Rentenanpassung % - West)* und *RVROE (Rentenanpassung % - Ost)* gepflegt sein. Beim Starten des Reports wird der Stichtag angegeben, zu dem die Rentenanpassung bzw. die Änderung der Beitragsbemessungsgrenzen wirksam wird. Anhand der zum Stichtag in der Sicht *T_511K* gepflegten Konstanten erfolgt eine Neuberechnung des maximalen Krankenversicherungsbruttos für Rentner.



Die Änderungen der Beitragsbemessungsgrenzen zum 1.1. des Jahres sind von SAP zum Jahreswechsel eingepflegt. Die Rentenanpassung zum 1.7. des Jahres dagegen muß von Ihnen eingepflegt werden. Informationen hierzu finden Sie im Einführungsleitfaden *Lohn- und Gehaltsabrechnung Deutschland* im Kapitel *Sozialversicherung → Auswertung → Anpassungen des maximalen KV-Bruttos an gesetzliche Rente*.

Weitere Informationen zur Sozialversicherung für Rentner erfahren Sie in dem Kapitel *Sozialversicherung Deutschland*.

Der Report bietet folgende Möglichkeiten:

Erzeugen einer Liste

Sie können eine einzelne Personalnummer selektieren, den Stichtag der Rentenanpassung bzw. der Änderung der Beitragsbemessungsgrenze angeben und sich eine Liste ausgeben lassen. Anhand des Ausdrucks dieser Liste können Sie überprüfen, ob die Berechnung des maximalen Krankenversicherungsbruttos für die selektierte Personalnummer korrekt erfolgt ist.

Erzeugen einer Batch-Input-Mappe

Sie können alle Personalnummern selektieren, für die Sie die eine Anpassung des maximalen Krankenversicherungsbruttos durchführen möchten, den Stichtag der Rentenanpassung angeben und eine Batch-Input-Mappe erzeugen. In einem zweiten Schritt müssen Sie die Batch-

Anpassung des maximalen Krankenversicherungsbruttos für Rentner

Input-Mappe abspielen. Danach ist für alle selektierten Personalnummern im Infotyp 0013 das maximale Krankenversicherungsbrutto entsprechend angepaßt.



SAP empfiehlt Ihnen, zunächst eine Liste für eine Personalnummer zu erzeugen und die Berechnung des maximalen Krankenversicherungsbruttos anhand des Ergebnisses für diese Personalnummer zu überprüfen.

Lesen Sie:

[Anpassung des maximalen Krankenversicherungsbruttos für Rentner durchführen \[Page 141\]](#)

[Batch-Input-Mappe abspielen \[Ext.\]](#)

Anpassung des maximalen Krankenversicherungsbruttos für Rentner durchführen

Anpassung des maximalen Krankenversicherungsbruttos für Rentner durchführen

1. Wählen Sie den Menüpfad *Folgeaktivitäten* → *Sonstige Perioden* → *Auswertung* → *Sozialversicherung Rentner* → *Anpassung KV-Max*.
2. Füllen Sie in dem Block [Selektion \[Ext.\]](#) die Felder Personalnummer und Mitarbeitergruppe/-kreis, indem Sie einen Einzelwert oder ein Intervall angeben.



- Sie können eine Liste erzeugen, die die Neuberechneten maximalen Krankenversicherungsbruttos enthält. Anhand dieser Liste können Sie überprüfen, ob die geänderten Beträge korrekt sind.

Lesen Sie: [Liste zur Anpassung des maximalen Krankenversicherungsbruttos erzeugen \[Page 142\]](#)

- Sie können eine Batch-Input-Mappe erzeugen. Die Batch-Input-Mappe müssen Sie in einem zweiten Schritt abspielen.

Lesen Sie: [Batch-Input-Mappe zur Anpassung des maximalen Krankenversicherungsbruttos erzeugen \[Page 143\]](#)

Liste zur Anpassung des maximalen Krankenversicherungsbruttos erzeugen

Liste zur Anpassung des maximalen Krankenversicherungsbruttos erzeugen

1. Geben Sie in dem Feld *Liste L / Batch-Input B* ein **L** für *Liste* ein.
2. Geben Sie im Feld *Stichtag* das Datum ein, ab dem eine Rentenanpassung bzw. eine Änderung der Beitragsbemessungsgrenzen wirksam wird.
3. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen + drucken* oder klicken Sie eine der entsprechenden Funktionstasten.



Am Bildschirm wird eine Liste der neu berechneten Beträge angezeigt. Über die Funktion *Drucken* können Sie die Liste ausdrucken.

Batch-Input-Mappe zur Anpassung des maximalen Krankenversicherungsbruttos erzeugen

Batch-Input-Mappe zur Anpassung des maximalen Krankenversicherungsbruttos erzeugen

1. Geben Sie in dem Feld *Liste L / Batch-Input B* ein **B** für *Batch-Input* ein.
2. Markieren Sie gegebenenfalls den Parameter *Protokoll*. Dadurch bewirken Sie, daß auch beim Erzeugen einer Batch-Input-Mappe zusätzlich eine Liste der berechneten Beträge ausgegeben wird.
3. Geben Sie im Feld *Stichtag* das Datum ein, ab dem eine Rentenanpassung bzw. eine Änderung der Beitragsbemessungsgrenzen wirksam wird.
4. Geben Sie im Feld *Mappename* einen Namen für die zu erstellende Batch-Input-Mappe ein.
5. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen* + *drucken* oder klicken Sie eine der entsprechenden Funktionstasten.



Das System erstellt eine Batch-Input-Mappe, die unter dem Mappennamen, Ihrem Benutzernamen sowie dem Datum und der Uhrzeit der Erstellung abgespeichert wird. In einem zweiten Arbeitsschritt müssen Sie die erstellte Mappe abspielen.

Lesen Sie: [Batch-Input-Mappe abspielen \[Ext.\]](#)

Periodenunabhängige Aktivitäten zur Sozialversicherung

Periodenunabhängige Aktivitäten zur Sozialversicherung

Nachfolgend sind alle Aktivitäten zur Sozialversicherung beschrieben die unabhängig von einer Abrechnungsperiode durchgeführt werden können und auch keiner anderen Periodizität (pro Jahr, pro Quartal, etc.) unterliegen.

Für alle Aktivitäten stehen Reports zur Verfügung, die über den Menüpfad *Personal* -> *Personalabrechnung* -> *Periodenunabhängig* ausgeführt werden können.

Meldeabgleich der Beschäftigtendaten von Arbeitgeber und Krankenkasse

Das SAP-System bietet Ihnen die Möglichkeit, Ihre Beschäftigtendaten mit den Beschäftigtendaten der Krankenkasse zu vergleichen. Hierzu steht der Report *Meldeabgleich der Beschäftigtendaten von Arbeitgeber und AOK (RPLSVGD0)* zur Verfügung.

Der Report unterstützt Sie beim Durchführen eines maschinellen Meldeabgleichs. Hierzu werden Ihre Beschäftigtendaten in eine sequentielle Datei geschrieben, deren Inhalt von der Krankenkasse mit den dort vorhandenen Daten einfach verglichen werden kann.

Lesen Sie:

[Meldeabgleich durchführen \[Page 146\]](#)

Meldeabgleich durchführen

Meldeabgleich durchführen

Gehen Sie wie folgt vor, um einen Meldeabgleich durchzuführen:

1. Wählen Sie im Menübild *Personalabrechnung - Periodenunabhängige Aktivitäten* den Menüpfad *Auswertung → Sozialversicherung → Meldeabgleich AOK*.
2. Bestimmen Sie in dem Block *Stichtag* ein Datum, zu dem Sie den Meldeabgleich durchführen möchten.
3. Füllen Sie in dem Block [Selektion \[Ext.\]](#) das Feld *Personalnummer*, indem Sie einen Einzelwert oder ein Intervall angeben.
4. Füllen Sie in dem Block *weitere Angaben* entweder
 - die Felder *Mitarbeiterkasse* und *Geschäftsstelle*:
Der Meldeabgleich wird für alle Mitarbeiter durchgeführt, die bei dieser Kasse/Geschäftsstelle versichert sind.
oder:
 - das Feld *zusätzliche Kasse*:
Der Meldeabgleich wird für alle Mitarbeiter durchgeführt, die bei dieser zusätzlichen Krankenkasse versichert sind.
5. Markieren Sie gegebenenfalls das Kennzeichen *Testlauf*.
6. Wählen Sie den Menüpfad *Programm → ausführen* beziehungsweise *Programm → ausführen + drucken*.

Überprüfen der Zusatzversorgung bei privatversicherten Mitarbeitern

Das SAP-System bietet Ihnen die Möglichkeit, zu überprüfen, ob für [privatversicherte Mitarbeiter \[Page 148\]](#) alle notwendigen Einträge zur SV-Zusatzversorgung vorhanden sind.

Falls für privatversicherte Mitarbeiter Angaben über die zusätzliche Renten-, Pflege- oder Krankenversicherung im Infotyp *SV-Zusatzversorgung (0079)* fehlen, können diese Mitarbeiter mit Hilfe des Reports *Sozialversicherungsliste - Prüfung Private KV (RPLSVPD0)* ermittelt werden. Der Report erzeugt hierzu eine Liste aller Mitarbeiter, die laut Angaben im Infotyp *0013* privat versichert sind und für die Angaben im Infotyp *0079* fehlen. Anhand dieser Liste können Sie fehlende Angaben im Infotyp *0079* nachpflegen.

Lesen Sie:

[Liste fehlender Angaben zur Zusatzversorgung erzeugen \[Page 149\]](#)

privatversicherte Mitarbeiter

privatversicherte Mitarbeiter

Mitarbeiter, die privat versichert sind, werden im Infotyp *Sozialversicherung Deutschland (0013)* für die Krankenversicherung und die Pflegeversicherung entsprechend geschlüsselt. Zusätzlich ist für privat versicherte Mitarbeiter der Infotyp *SV-Zusatzversorgung Deutschland (0079)* zu pflegen.

Krankenversicherung:

Privatversicherte Mitarbeiter erhalten den Krankenversicherungsschlüssel **5** (freiwillig versichert). Zusätzlich ist das Sozialversicherungsattribut **20** (Private Krankenversicherung) zu setzen.

Im Infotyp *SV-Zusatzversicherung Deutschland (0079)*, Subtyp 1, wird die private Krankenkasse hinterlegt.

Pflegeversicherung:

Privatversicherte Mitarbeiter erhalten den Pflegeversicherungsschlüssel **5** (freiwillig versichert).

Im Infotyp *SV-Zusatzversicherung Deutschland (0079)*, Subtyp 4, wird die private Pflegekasse hinterlegt.



Weitere Informationen zur Privatversicherung finden Sie im Kapitel *Sozialversicherung*.

Liste fehlender Angaben zur Zusatzversorgung erzeugen

Gehen Sie wie folgt vor, um eine Liste der privatversicherten Mitarbeiter mit fehlenden Angaben zur Zusatzversorgung zu erzeugen:

1. Wählen Sie im Menübild *Personalabrechnung - Periodenunabhängige Aktivitäten* den Menüpfad *Auswertung → Sozialversicherung → Liste private KV*.
2. Bestimmen Sie in dem Block *Stichtag* ein Datum, zu dem Sie die Angaben zur Zusatzversorgung Ihrer privatversicherten Mitarbeiter überprüfen möchten.
3. Füllen Sie in dem Block [Selektion \[Ext.\]](#) die Felder *Personalnummer* und *Status Beschäftigung*, indem Sie einen Einzelwert oder ein Intervall angeben.
4. Geben Sie in dem Block *weitere Angaben* an, für welche Sozialversicherungskennzeichen aus dem Infotyp *Sozialversicherung Deutschland (0013)* Sie die Auswertung durchführen möchten.



Das System gibt Ihnen an dieser Stelle als Vorschlagswerte * für alle Sozialversicherungskennzeichen sowie **X** im Feld KV-privatversichert.

In diesem Fall würden alle Mitarbeiter selektiert, für die im Infotyp 0013 das Sozialversicherungsattribut 20 gesetzt ist (**X** im Feld KV-privatversichert), unabhängig von den Sozialversicherungskennzeichen (* in den Feldern SV-Kennzeichen).

5. Wählen Sie den Menüpfad *Programm → ausführen* beziehungsweise *Programm → ausführen + drucken*.

Lohnfortzahlungsversicherung: Liste der in Betracht kommenden Personalbereiche / Personalteilbereiche

Lohnfortzahlungsversicherung: Liste der in Betracht kommenden Personalbereiche / Personalteilbereiche

Klein- und Mittelbetrieben wird im Rahmen der Lohnfortzahlungsversicherung (Sozialversicherungsumlage) ein Teil der Aufwendungen bei Krankheit und Mutterschaft erstattet. Dies gilt in der Regel für Arbeitgeber, die nicht mehr als 20 Arbeitnehmer beschäftigen. Das SAP-System bietet Ihnen die Möglichkeit, Personalbereiche bzw. Personalteilbereiche zu ermitteln, die diese Grenze unterschreiten und somit für die Lohnfortzahlungsversicherung in Betracht kommen.

Hierzu steht der Report *Beschäftigtenzahl pro Personalbereich / -teilbereich für die SV-Umlage (RPLSVUD0)* zur Verfügung. Der Report erzeugt eine Liste aller Beschäftigten pro Personalbereich und Personalteilbereich, die zu einem bestimmten Stichtag eine von Ihnen zu bestimmende Beschäftigtenzahl nicht überschreiten.



Falls Ihr Betrieb an der Lohnfortzahlungsversicherung (Sozialversicherungsumlage) teilnimmt, müssen die teilnehmenden Mitarbeiter im Infotyp *Sozialversicherung Deutschland (0013)* entsprechend geschlüsselt werden. Informationen hierzu finden Sie im Kapitel *Sozialversicherung* im Abschnitt *Sozialversicherungsumlage*.

Lesen Sie:

[Beschäftigtenzahl pro Personalbereich / Personalteilbereich ermitteln \[Page 151\]](#)

Beschäftigtenzahl pro Personalbereich / Personalteilbereich ermitteln

Gehen Sie wie folgt vor, um die Beschäftigtenzahl pro Personalbereich / Personalteilbereich zu ermitteln:

1. Wählen Sie im Menübild *Personalabrechnung - Periodenunabhängige Aktivitäten* den Menüpfad *Auswertung* → *Sozialversicherung* → *Liste SV-Umlage*.
2. Füllen Sie in dem Block [Selektion \[Ext.\]](#) die Felder *Personalnummer*, *Status Beschäftigung* und *Personalbereich / -teilbereich / Kostenstelle*, indem Sie einen Einzelwert oder ein Intervall angeben.
3. Geben Sie in dem Feld *Stichtag* das Datum an, zu dem die Anzahl der Arbeitnehmer festgestellt werden soll. In der Regel ist dies der Beginn des Kalenderjahres.
4. Geben Sie in dem Feld *Grenze Beschäftigtenzahl* eine maximale Anzahl von Beschäftigten pro Personalteilbereich an. Hat ein Personalteilbereich mehr Beschäftigte als hier angegeben, wird der Personalteilbereich in der Liste nicht ausgegeben.
5. Wählen Sie den Menüpfad *Programm* → *ausführen* beziehungsweise *Programm* → *ausführen + drucken*.

Mitteilung an die Krankenkasse bei Änderungen in den Versorgungsbezügen für Rentner

Mitteilung an die Krankenkasse bei Änderungen in den Versorgungsbezügen für Rentner

Als Arbeitgeber sind Sie verpflichtet, den Beginn, das Ende oder Veränderungen von Versorgungsbezügen (Betriebsrente) bei einem Rentner der jeweiligen Krankenkasse mitzuteilen. Hierzu steht Ihnen im SAP-System der Report *Mitteilungen an die Krankenkasse über Versorgungsbezugsänderungen (RPLSVCD0)* zur Verfügung.

Der Report erkennt [Meldetatbestände \[Page 153\]](#) und erzeugt wahlweise eine Gesamtliste aller Mitarbeiter, bei denen Änderungen in den Versorgungsbezügen aufgetreten sind, oder Einzelmitteilungen über Versorgungsbezugsänderungen für die Krankenkasse.

Lesen Sie:

[Mitteilungen über Versorgungsbezugsänderungen erstellen \[Page 154\]](#)

Meldetatbestände

Folgende Meldetatbestände werden vom System erkannt:

- Ein Mitarbeiter geht in Rente:
Im System wird dieser Sachverhalt abgebildet, indem im Infotyp *Sozialversicherung Deutschland (0013)* das primäre Sozialversicherungsattribut auf **02** (= Rentner) wechselt. Der Report erzeugt eine Meldung über den Beginn von Versorgungsbezügen.
- Ein Mitarbeiter verläßt das Unternehmen:
Im System wird dieser Sachverhalt über eine Personalmaßnahme abgebildet (z.B. Austritt). Das Kennzeichen *Status Beschäftigung* im Infotyp *Maßnahmen (0000)* wechselt auf **0** (= ausgetreten). Der Report erzeugt eine Meldung über das Ende von Versorgungsbezügen.
- Die Höhe der Versorgungsbezüge ändert sich:
Der Report überprüft die in den Infotypen *Basisbezüge (0008)*, *Wiederkehrende Be-/Abzüge (0014)* und *Einmalzahlungen (0015)* aufgegebenen Versorgungsbezüge, erkennt eventuelle Änderungen und erzeugt eine entsprechende Meldung.

Mitteilungen über Versorgungsbezugsänderungen erstellen

Mitteilungen über Versorgungsbezugsänderungen erstellen

Gehen Sie wie folgt vor, um Mitteilungen über geänderte Versorgungsbezüge an die Krankenkassen zu erstellen:

1. Wählen Sie im Menübild *Personalabrechnung - Periodenunabhängige Aktivitäten* den Menüpfad *Auswertung → Sozialversicherung Rentner → Mitteilung Renten*.
2. Füllen Sie in dem Block [Selektion \[Ext.\]](#) die Felder *Personalnummer* und *Mitarbeitergruppe / -kreis*, indem Sie einen Einzelwert oder ein Intervall angeben.
3. Geben Sie im Feld *Liste L / Mitteilungen M* entweder
 - **L** für Liste ein. Dadurch bewirken Sie, daß für den ausgewählten Zeitraum eine Liste aller selektierten Mitarbeiter mit Versorgungsbezugsänderungen erstellt wird. Sie können die Liste ausdrucken.
oder:
 - **M** für Mitteilungen. Dadurch bewirken Sie, daß für den ausgewählten Zeitraum Mitteilungen über Versorgungsbezugsänderungen für alle selektierten Mitarbeiter erzeugt werden.
4. Geben Sie im Feld *Stichtag* ein Datum an, zu dem die Auswertung durchgeführt werden soll.
5. Markieren Sie gegebenenfalls das Kennzeichen *Monatsauswertung*. Dadurch bewirken Sie, daß die Auswertung für den gesamten Monat durchgeführt wird. Das angegebene Datum im Feld *Stichtag* wird auf den 01.01. des betreffenden Monats zurückgesetzt.
6. Markieren Sie gegebenenfalls den Parameter *Absender in Mitteilung drucken*.
7. Geben Sie im Feld *linker Rand* eine Anzahl an Spalten (0 - 9) für einen Heftrand ein.
8. Wählen Sie den Menüpfad *Programm → ausführen* beziehungsweise *Programm → ausführen + drucken*.

Besonderheiten und Sonderfälle

Nachfolgend finden Sie Arbeitsanweisungen zur Behandlung der zahlreichen Besonderheiten in der Sozialversicherung mit dem R/3-System.

Employees, Insured with an Employer-Specific HI Fund

Employees, Insured with an Employer-Specific HI Fund

Employees insured with the firm's own employer-specific HI fund

If an employee is insured in the firm's own fund, you must simply specify the fund in the *Social Insurance* infotype (0013) in the *Health Insurance Fund* field.

Employees insured with a different employer-specific HI fund

If an employee is voluntarily insured in a employer-specific HI fund that is not the firm's fund, then *the employee's* fund is responsible for **calculating contributions** and **deducting health and nursing insurance contributions**.

However, the **pension and unemployment insurance contributions** and the **DEUEV notifications** go to the *employer* HI fund. In this case, you must enter the employee's fund in the *Social Insurance D* infotype (0013) in the *Additional Fund* field.

Example:

Mr. Müller has joined your company from a different firm. Mr. Müller continues to be voluntarily-insured with his previous company's HI fund.

Therefore, the old company's HI fund is still responsible for calculating contributions and deducting health and nursing insurance contributions. However, your company's HI fund is responsible for pension and unemployment insurance contributions and DEUEV notifications.

In such a case, proceed as follows:

1. In the field *Health Insurance Fund*, enter the old employer-specific HI fund.
If the HI and NI contributions are dependent on a *contribution class*, enter the relevant classes.
2. In the *Additional Fund* field, enter your company's HI fund.

Early Retirement Payment Recipients

The SI key in the *Social Insurance* infotype (0013) changes for early-retired employees.

These employees are exempt from paying unemployment insurance contributions (UI indicator **0**).

For health and nursing insurance, the indicator set depends on whether the employee has voluntary or statutory insurance.

Early retirement does not change pension insurance.

Statutorily-Insured Employees

The health insurance key for early-retired employees changes for statutorily-insured employees. These employees pay a reduced contribution. They pay the normal contribution for nursing insurance.

HI Indicator: **3** (reduced contribution)

NI Indicator: **1** (general contribution)

UI Indicator: **0** (no insurance liability)

The SI key for pension insurance remains unchanged.

Voluntarily-Insured Employees

The health insurance key for early-retired employees changes for voluntarily-insured employees. These employees pay a reduced contribution. They pay nursing insurance contributions for voluntarily-insured persons.

HI Indicator: **6** (reduced voluntary contribution)

NI Indicator: **7** (voluntarily insured)

UI Indicator: **0** (no insurance liability)

The SI key for pension insurance remains unchanged.

Privately-Insured Employees

The health insurance key for early-retired employees changes for privately-insured employees. You must set the HI indicator **6** for early-retired, privately-insured persons. This results in the automatic adjustment of the tax-free employer allowance.

In addition, employees with private nursing insurance are assigned the SI indicator **5**. You must set the SI attribute **20** for employees with private health insurance.

HI Indicator: **6** (reduced voluntary contribution)

NI Indicator: **5** (privately-insured)

UI Indicator: **0** (no insurance liability)

SI Attribute: **20** (private health insurance)

The SI key for pension insurance remains unchanged.

Early Retirement Payment Recipients

Employer Allowance for Privately-Insured Employees

Employer Allowance for Privately-Insured Employees

Privately-insured employees receive an employer’s allowance for private health and nursing insurance.

The employer’s allowance is the minimum from

- Half of the *statutory settlement amount*
- and
- Half of the *total contribution*

Statutory Fixed Settlement Amount

The statutorily fixed settlement amount is the contribution that the compulsorily insured person must pay.

- **Private Health Insurance and Private Nursing Insurance**

Calculate the statutorily fixed settlement amount for employees with private health insurance using the allowance days.

Health Insurance:

*(Allowance days / 30 calendar days) * Income threshold * HI settlement percentage*

Nursing Insurance:

*(Allowance days / 30 calendar days) * Income threshold * NI percentage*

- **Statutory Health Insurance and Private Nursing Insurance**

Always calculate the statutory settlement amount for employees with statutory health insurance using the SI days. If an employee has statutory health insurance but private nursing insurance, the statutory settlement amount for private nursing insurance is still determined using the SI days.

*(SI days / 30 calendar days) * Income threshold * NI percentage*

Allowance Days and SI Days

Allowance days are the number of calendar days in a payroll period for which an employee with private health insurance should receive an employer’s allowance for health and nursing insurance.

The allowance days for an employee with private HI normally correspond to the SI days for an employee with statutory HI. SI days and allowance days are only different outside the continued pay period. Here, the SI days continue; the allowance days end when the continued pay period ends.

The allowance days and the SI days (SI days are separated by SI division) are created in the payroll run and stored in the payroll results.

<u>Wage type</u>	<u>Name</u>
/3K4	Allowance days for private health insurance
/3K3	SI days for health insurance

Employer Allowance for Privately-Insured Employees

/3PZ	SI days for nursing insurance
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Income Thresholds and Percentages

The income thresholds and percentages (east and west), are stored as constants in the view V_T511K (*Payroll constants*)

<u>Constant</u>	<u>Name</u>
KVBGJ	Annual HI income threshold (west)
KVBOJ	Annual HI income threshold (east)
KVPSP	Private HI settlement rate (west)
KVPSOP	Private HI settlement rate (east)
PVBGJ	Annual NI income threshold (west)
PVBOJ	Annual NI income threshold (east)
PVPRZ	NI percentage rate

Total Contribution

The total amount (employer's and employee's contribution), that the insurance company receives. For several contracts in one SI division (for example, if the employee has private health insurance, and a second policy for his wife), the *total of the two contracts* is used. The total contribution per SI division is stored as a wage type in the payroll results.

<u>Wage type</u>	<u>Name</u>
/35J	Additional HI insurance contribution to be deducted
/3QJ	Additional PI insurance contribution to be deducted

Tax-Free Employer Allowance

The employer's allowance for private health and nursing insurance is tax-free *half of the total contribution*, to a maximum of *half of the statutory fixed settlement amount*. Allowances above 50% of the statutory fixed settlement amount are tax-liable.

If you do not enter other allowance calculation specifications, it is always limited to the level of the tax-free employer contribution.

If the total contribution exceeds the statutory fixed settlement amount, the employee only receives the lower statutory fixed settlement amount from the employer. The employer's allowance is stored as a wage type in the payroll results.

<u>Wage type</u>	<u>Name</u>
/359	Employer's allowance for private HI
/3Q9	Employer's allowance for private NI
/264	Tax-free employer's allowance for HI

Employer Allowance for Privately-Insured Employees

Reduction of the Employer Allowance for Part-Periods

Reduction of the Employer Allowance for Part-Periods

The employer's allowance for private health and nursing insurance is the lesser of either *half of the statutory comparison amount* or *half of the total contribution*. The employer's allowance is reduced for a part-period by reducing the statutory settlement amount. The total contribution is never reduced.

Total Contribution

The total contribution for employees with private health and nursing insurance is a fixed, monthly amount. This fixed amount does not change, and is not reduced, even in part-periods.

Statutory Settlement Amount

The *statutory settlement amount* is correspondingly reduced for a part-period. Always use the health insurance amount for this reduction. For *private health insurance*, use the allowance days; for *statutory health insurance*, use the SI days.

Private Health Insurance and Private Nursing Insurance

Reduce the statutory settlement amount for employee with private health insurance using the allowance days. The allowance days are modified to coincide with the part-period calendar days in the following cases:

- Entry / Leaving during the month
The allowance days are reduced along with the SI days.
- End of the continued pay
The allowance days end at the same time. Therefore, the statutory settlement amount is correspondingly reduced for the period outside the continued pay period.

Health Insurance:

$(\text{Allowance days} / 30 \text{ calendar days}) * \text{Income threshold} * \text{HI settlement percentage}$

Nursing Insurance:

$(\text{Allowance days} / 30 \text{ calendar days}) * \text{Income threshold} * \text{NI percentage}$

Statutory Health Insurance and Private Nursing Insurance

For an employee with this insurance combination, use the SI days to reduce the statutory settlement amount.

$(\text{SI days} / 30 \text{ calendar days}) * \text{Income threshold} * \text{NI percentage}$



Note the difference between the reduction using SI days for statutory HI, and the reduction using the allowance days for private HI.

For statutory HI, the SI days continue after the end of the continued pay period. Therefore, the employer's allowance for private NI is not reduced.

The allowance days end at the same time as the continued pay period for private HI. The statutory settlement amount is reduced.

Reduction of the Employer Allowance for Part-Periods

Reduction for Private Health and Nursing Insurance

Reduction for Private Health and Nursing Insurance

The employee Fritz Schmidt has private health and nursing insurance. The total monthly private HI contribution is 500 DM. The total monthly NI contribution is 100 DM.

Mr. Schmidt lives in an "old" state (western comparison percentage). Mr. Schmidt leaves your company on the 15th of May.

/3K4 (Private allowance days)	15 Days
Income threshold	6,375.00 DM
Statutory fixed comparison percentage (West)	13.6%
Total private HI contribution	500.00 DM
Nursing insurance rate	0.85%
Total private NI contribution	100.00 DM

Master Data

You must set the private HI and NI insurance indicator for Mr. Schmidt in the *Social Insurance D* infotype (0013). Enter the SI key **5** (voluntary insurance) in the *HI indicator* field, and SI key **5** (private insurance) in the *NI indicator* field. In addition, enter SI Attribute **20** (private HI).

Enter the private fund and the insurance contribution in the *SI Additional Insurance* infotype (0079).

Health Insurance

Statutory Comparison Amount

$(15 \text{ allowance days} / 30 \text{ calendar days}) * 6,375 \text{ DM} * 13.6\% = 433.50 \text{ DM}$

The employer's allowance, based on half of the statutory comparison amount, is **216.75 DM**.

Total Contribution

The total contribution is not reduced. The employer's allowance, based on half of the total contribution, is **250.00 DM**.

Employer's Allowance

The employer's HI allowance is the smaller of the two calculated amounts: **216.75 DM**.

Nursing insurance

Statutory Comparison Amount

$(15 \text{ allowance days} / 30 \text{ calendar days}) * 6,375 \text{ DM} * 0.85\% = 27.09 \text{ DM}$

Total Contribution

The total contribution is not reduced. The employer's allowance, based on half of the total contribution, is **50.00 DM**.

Actual Employer's Allowance

The employer's NI allowance is the smaller of the two calculated amounts: **27.09 DM**.

Reduction for Private Health and Nursing Insurance

Reduction for Private HI and NI Exemption

Reduction for Private HI and NI Exemption

The employee Markus Müller has private health and nursing insurance. The total monthly private HI contribution is 400 DM. The total monthly private NI contribution is 100 DM.

By changing from full-time to part-time work, Mr. Müller's income drops to 6,000 DM per month. Now, his annual income is below the annual income threshold for health insurance. Mr. Müller decides to remain privately insured.

Mr. Müller works in an "old" (western) state. He leaves your company on the 15th of May.

/3K4 (Private allowance days)	15 Days
Monthly income	6,000.00 DM
Statutory fixed comparison percentage (West)	13.6%
Total private HI contribution	500.00 DM
Nursing insurance rate	0.85%
Total private NI contribution	100.00 DM

Master Data

You must set the private HI and NI insurance indicator for Mr. Müller in the *Social Insurance D* infotype (0013). Enter the SI key **5** (voluntary insurance) in the *HI indicator* field, and SI key **5** (private insurance) in the *NI indicator* field. In addition, enter SI Attribute **20** (private HI).

Mr. Müller's annual income is below the annual income threshold. In this case, his employer allowance should not be calculated using the monthly income threshold. Instead, you must use his actual social insurance-liable pay. In order that this situation is recognized by the system during a payroll run, set *SI attribute 25* (HI and NI exempt).

Enter the fund for HI and NI, and the relevant insurance contributions in the *SI Additional Insurance* infotype (0079).

Health Insurance

Statutory Comparison Amount

$(15 \text{ allowance days} / 30 \text{ calendar days}) * 6,000.00 \text{ DM} * 13.6\% = \mathbf{408.00 \text{ DM}}$

The employer's allowance, based on half of the statutory comparison amount, is **204.00 DM**.

Total Contribution

The total contribution is not reduced. The employer's allowance, based on half of the total contribution, is **250.00 DM**.

Employer's Allowance

The employer's HI allowance is the smaller of the two calculated amounts: **204.00 DM**.

Reduction for Private HI and NI Exemption**Nursing insurance****Statutory Comparison Amount**

(15 allowance days / 30 calendar days) * 6,000.00 DM * 0.85% = **25.50 DM**

Total Contribution

The total contribution is not reduced. The employer's allowance, based on half of the total contribution, is **50.00 DM**.

Actual Employer's Allowance

The employer's NI allowance is the smaller of the two calculated amounts: **25.50 DM**.

Employer's Allowance for Spouse's Private Insurance

Employer's Allowance for Spouse's Private Insurance

Unlike statutorily- or voluntarily-insured employees' spouses, spouses of employees with private insurance are not automatically insured. In most cases, spouses, if they are not already insured, must take out their own private insurance. Many companies decide to take this into account when paying the employer's allowance, and to pay an allowance for the spouse's private insurance also.

To pay this extra allowance, you must create two additional insurance records in the *SI Additional Insurance* infotype (0079) for the employee. One additional insurance contains the relevant entries (for example, institute, contribution amount) for the employee. The other contains the entries for the spouse.



Your employee Fritz Müller has private health insurance. In addition to his own private health insurance, Mr. Müller has private health insurance for his spouse. You want to pay employer's allowance for both insurance policies.

Social Insurance D Infotype (0013)

The employee is set as privately insured in the *Social Insurance D* infotype (0013).

SI Additional Insurance Infotype (0079)

To pay this extra allowance, you must create two additional insurance records in the *SI Additional Insurance* infotype (0079) for the employee. One additional insurance contains the relevant entries (for example, institute, contribution amount) for the employee. The other contains the entries for the spouse.

You control the calculation of the employer's allowance with the *Split* and *Special Rule* fields.

You only want to pay the tax-exempt employer's allowance.

In this case, you need only specify the insurance company data for Mr. Müller and his spouse (*Institute* and *contribution class* and/or *contribution amount*) in the *SI Additional Insurance D* infotype (0079). If you do not enter other allowance calculation specifications, it is always limited to the level of the tax-free employer contribution.



Statutory Fixed Settlement Amount	817.95 DM
half of which is	408.98 DM
Additional Insurance 1 (Employee)	500.00 DM
Additional Insurance 2 (Spouse)	500.00 DM
Total contribution (total of additional insurance 1 and 2)	1,000.00 DM
half of which is	500.00 DM

Employer's Allowance for Spouse's Private Insurance

Employer's allowance at level of tax-exempt employer contribution	408.98 DM
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You want to pay half of the total contribution as an employer's allowance.

In this case, you must specify special rule **01** (not reduced), for both insurance contracts in the *SI Additional Insurance D* infotype (0079).

In this way, the employer's allowance is not limited to the statutory fixed settlement amount, but is instead, one half of the total contribution. If the one half of the total contribution is higher than the half of the statutory fixed settlement amount, the difference between the two amounts is subject to tax. In this case, the employer's contribution is subject to tax.



Statutory Fixed Settlement Amount	817.95 DM
half of which is	408.98 DM
Additional Insurance 1 (Employee)	500.00 DM
Additional Insurance 2 (Spouse)	500.00 DM
Total contribution (total of additional insurance 1 and 2)	1,000.00 DM
half of which is	500.00 DM
Tax-free employer contribution	408.98 DM
Taxable employee's contribution	91.02 DM

You want to pay the entire contribution (ER and EE).

In this case, you must specify the split **G** (contribution paid by employer) in the *SI Additional Insurance D* infotype (0079).

In this way, the full contribution is paid by the employer. The employee contribution (also paid by the employer) is also subject to tax.



Statutory Fixed Settlement Amount	817.95 DM
half of which is	408.98 DM
Additional Insurance 1 (Employee)	400.00 DM
Additional Insurance 2 (Spouse)	300.00 DM
Total contribution (total of additional insurance 1 and 2)	700.00 DM
half of which is	350.00 DM
Tax-free employer contribution	350.00 DM
Paid employer contribution	700.00 DM

Employer's Allowance for Spouse's Private Insurance

Taxable employee's contribution	350.00 DM
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Note that unless you specify a *Special Rule* or a *Split* in the *SI Additional Insurance D* infotype (0079), only the tax-exempt employer's allowance will be paid out.

If the employer pays the full contribution for the first additional insurance (Split **G**), which comprises the tax-exempt employer's allowance, an allowance is only determined for the second additional insurance if you force this calculation (Special Rule **01**), or if you pay the full contribution (Split **G**).

That is, if

- you pay the full contribution for Mr. Müller's private health insurance (Split **G**), as an employer's allowance
- this employer's allowance already comprises or exceeds the tax-exempt allowance
- you do not force an allowance calculation for the spouse's insurance,

then the allowance for the spouse is not calculated.



Statutory Fixed Settlement Amount	817.95 DM
half of which is	408.98 DM
Additional Insurance 1 (Employee)	400.00 DM
Additional Insurance 2 (Spouse)	300.00 DM
Total contribution (total of additional insurance 1 and 2)	700.00 DM
half of which is	350.00 DM
Tax-free employer contribution	350.00 DM
Paid employer's contribution (Full additional insurance 1)	400.00 DM
Taxable employee's contribution	50.00 DM

ER Allowance for Persons w/o Employment Relationship

Persons without an employment relationship (for example, partners in a limited company, corporate board members), are legally SI exempt in all four SI categories (HI, PI, UI, NI).

However, these persons have the option of having private health and nursing insurance. You should also be aware of another special condition for these persons. That is, they have **no entitlement to a tax-exempt employer's allowance** for their private insurance. If you want to pay an employer's allowance to this person subgroup, it must be subject to tax.

Tax-Liable Employer's Allowance for Private Health/Nursing Insurance

You calculate this allowance using the *Contribution Split* field in the *Social Insurance D* infotype (0013) and the *Special Rule* field in the *SI Additional Insurance* infotype (0079)

Social Insurance D Infotype (0013)

Here, you set the private insurance indicator for the employee. In the follow-on screen, you must enter **N** (contribution paid by employee) in the *Contribution Split* field for *Nursing Insurance* and *Health Insurance*. In this way, the employee pays the full private insurance contribution, and that no tax-exempt employer's allowance is paid out.

SI Additional Insurance Infotype (0079)

Here, you enter the private fund and the contribution amount. You must also enter **01** (not reduced) in the *Special Rule* field. In this way, an employer's allowance is determined for the employee, despite the contribution split **N**. Note that this allowance is subject to tax.

Create ER Allowance - Person w/o Emp.Relationship

Create ER Allowance - Person w/o Emp.Relationship

Mr. Müller is a partner in your company. He has private health insurance. The total monthly contribution is 300.00 DM.

You want to pay him a private insurance allowance of half of the total contribution. Mr. Müller, as a partner, is not entitled to tax-exempt allowance. Therefore, the entire allowance must be taxed.

1. For the selected employee and key date, choose the *Social Insurance D* infotype (0013), using the function *Create*.
2. Enter the SI key **5** (voluntary insurance) in the *HI Indicator* field.
3. Enter the SI key **0** (no liability for insurance contributions) in the *PI Indicator*, *UI Indicator* and *NI Indicator* fields.
4. Complete the *Pension Insurance Number* field.
5. Complete the *Health Insurance Fund* field.
6. Check the *SI Attribute* field for **01 (Active employees)**.
7. In addition, enter SI Attribute **20** for **private health insurance**.
8. Go to the follow-on screen in the infotype.
9. In the group box *Health Insurance*, enter **N** (employer pays SI contribution) in the *Contribution Split* field.
10. Go back to the initial screen and save your entries.

After saving, you can maintain the *SI Additional Insurance D* infotype (0079).

Interim result:

You have set Mr. Müller as having private health insurance in the *Social Insurance D* infotype (0013). He pays the entire insurance contribution himself. This corresponds to Mr. Müller's legal status as a partner in a limited company (that is, a person without an employment relationship).

Now you must specify the private health insurance fund and the contribution amount in the *SI Additional Insurance D* infotype (0079). As Mr. Müller is to receive half of the contribution as a tax-liable employer's allowance, you must calculate the corresponding allowance.

11. Check that you have entered **1** (health insurance) in the *Insurance Type* field.
12. Specify Mr. Müller's insurance company in the *Institute* field.
13. Enter the insurance contribution (in this example 300.00 DM) in the *Contribution* field.
13. Enter **01** (not reduced) in the *Special Rule* field.

This forces an allowance calculation for Mr. Müller, even though, — due to the entries in the *Social Insurance D* infotype (0013) — he is not entitled to an employer allowance.

14. Save your entries.

Create ER Allowance - Person w/o Emp.Relationship**Result:**

As a result of the special rule **01** (not reduced), the system calculates an employer allowance of 150.00 DM for Mr. Müller.

As you have entered **N** (SI contribution paid by employee), for the contribution split in the *Social Insurance D* infotype (0013), there is no tax-exempt employer contribution.

The entire employer's allowance of 150.00 DM is subject to tax.

Employee Multiple Benefits

Employee Multiple Benefits

For employees who have several jobs (multiple recipients), you must take into account the pay from all insurance-liable jobs when calculating social insurance contributions.

If the total pay exceeds the income threshold for health insurance, pension insurance or unemployment insurance, then the pay up to the respective income threshold is proportionately used to calculate contributions.

Multiple Recipient Indicator

To indicate an employee as a multiple recipient, use SI attribute **22** in the *Social Insurance* infotype (0013). For employees indicated with SI attribute **22**, current income and lump-sum payments from other employers are considered when calculating contributions.

Regular Income from Other Employers

To enter regular income from other employers, use the model wage type **MU50**. You can access this wage type through the *Recurring Payments/Deductions* infotype (0014).

One-Time Payments from Other Employers

To enter one-time payments from other employers, use the model wage type **MU60**. You can access this wage type through the *Additional Payments* infotype (0015).

Multiple Benefits for Employees with Voluntary HI

Employees with multiple benefits are assigned the SI attribute **22** in the *Social Insurance D* infotype (0013). For multiple recipients who have voluntary health insurance, you must be aware of several special conditions.

Determining Employer's Allowance for Employees with a Fixed Contribution

For employees with voluntary health insurance, the total HI contribution to be deducted is normally a fixed amount, determined using a contribution class. The employer pays half of the fixed contribution as an employer's allowance.

The employer's allowance is tax-free up to a certain level (tax-free employer contribution). The tax-free employer contribution is calculated in the standard system, using the amount that a compulsorily insured person would receive as the employer's contribution for health insurance:

$$\text{General Health Insurance Fund Rate} * \text{Individual Income Threshold}$$

If the employer's allowance exceeds the tax-free employer contribution, this higher amount is liable for tax and social insurance.

If an employee with voluntary health insurance has several sources of income, the employer's contribution stays at half of the fixed contribution. The tax-free employer's contribution is proportionately reduced to the income threshold, in relation to the *total income / Income at your company*.

As a result of this reduction, the level of the tax-free employer's contribution is reduced. Therefore, it is normal that a portion of the (non-reduced) employer's allowance is subject to tax.

To avoid this, you must set

- SI attribute **22** (multiple benefits) and
- SI attribute **25** (exempt & under annual income threshold)

for employees with voluntary health insurance and multiple benefits in the *Social Insurance D* infotype (0013).

SI attribute **22** indicates that the employee is a multiple recipient. SI attribute **25** triggers a constant calculation. This ensures that the employee always receives the tax-exempt employer's contribution as an allowance.

Deduction of the Total Contribution

If an employee has a second income, each employer must agree which company deducts the total HI contribution.

Deducting Company:

The deducting company need not make any settings.

The proportional employer's allowance that the employee receives from your company is determined during the payroll run.

The remaining amount (the difference between the total contribution and the proportional employer allowance) is deducted from the employee's salary by the employer.

Multiple Benefits for Employees with Voluntary HI

Both contributions (proportional employer allowance and the remainder) together result in the total contribution that is transferred to the health insurance fund.

Other Companies:

If your company does not deduct the total contribution, you do **not** have to transfer the proportional employer's allowance to the health insurance fund. This must be paid by the employee.

To pay the employer's allowance to the employee, and not to the health insurance fund, you must have indicated the employee as a *self-payer* in the *Social Insurance D* infotype (0013).



You set this indicator in the follow-on screen of the *Social Insurance D* infotype (0013), under *Health Insurance*.

ER Allowance for EE with Voluntary HI (& other variables)

ER Allowance for EE with Voluntary HI (& other variables)

Your employee Markus Schmitt is voluntarily insured and has several incomes. His total monthly HI contribution is a fixed amount, dependent on his contribution class, set by the insurance company.

The following specifications apply to Mr. Schmitt:

Monthly income at your company:	5,000.00 DM
Monthly income at the other company:	3,000.00 DM
Total income:	8,000.00 DM
Total monthly contribution (fixed amount)	780.00 DM
Annual income threshold for HI:	73,800.00 DM
General percentage for a compulsorily insured person:	12.8 %
Number of SI days:	30 days
Individual monthly income threshold: (Annual income threshold / 360 days) X Number of SI days	6,150.00 DM
Proportionately reduced in relation to total income: 5,000.00 DM / 8,000.00 DM) X 6,150.00 DM	3,843.75 DM

The following amounts are determined in the payroll run (depending on the calculation process in the view V_T5D1N (*Procedure to calculate employer contribution*)):

Actual Total Contribution:

The actual total contribution is a fixed amount, transferred monthly by your company to the health insurance fund. This amount is determined by the health insurance company, using the contribution class in the Social Insurance D infotype (0013). According to these specifications, the relevant contribution is read from view *Fixed Contributions for Health Insurance* (V_T5D10).

This is a fixed contribution and is not reduced (even for multiple recipients).

In this example, the fixed contribution is **780.00 DM**.

Dummy Total Contribution:

This is the contribution used by your company to determine the employer's health insurance contribution.

In the case of Mr. Schmitt, your company pays an employer's allowance for voluntary health insurance. The standard system assumes that the dummy total contribution is also the fixed contribution, (in this example, **780.00 DM**).

ER Allowance for EE with Voluntary HI (& other variables)

In the standard system, the employer’s allowance is half of this dummy total contribution, but no more than half of the actual total contribution. As the dummy and actual total contributions are identical in our example, Mr. Schmitt receives an employee allowance of **390.00 DM**.



This does not take into account that Mr. Schmitt has other sources of income from different employers. The employer’s allowance is **not** calculated as a proportion of income, but remains at one half of the fixed contribution.

Tax Admissible Settlement Contribution:

This is also a dummy total health insurance contribution, which is used to calculate the tax-exempt employer’s contribution.

In the standard system, the tax-admissible settlement contribution is determined using the individual, monthly income threshold for an employee with voluntary health insurance.



The individual, monthly income threshold for a multiple recipient is proportionately reduced. The reduction takes place relative to *income at your company* to the *total income*.

Monthly income at your company:	5,000.00 DM
Total income:	8,000.00 DM
Reduction factor: (5,000.00 DM / 8,000.00 DM)	0.625
Individual monthly income threshold:	6,150.00 DM
proportionately reduced: (6,150.00 DM X 0.625)	3,843.75 DM

You calculate the tax-admissible settlement contribution using the general percentage rate that a compulsorily insured person has to pay to the health insurance company, relative to the proportionately-reduced, individual, monthly income threshold:

12.8 % of 3,843.75 DM = **492.00 DM**
 half of which: = **246.00 DM**

The standard system determines half of the actual total contribution (but no more than half of the tax-admissible settlement contribution) as the tax-exempt employer’s contribution. In our example, this is the smaller of 390.00 DM (half of the actual total contribution) and 246.00 DM (half of the tax-admissible settlement contribution). Therefore, **246.00 DM**.

Result Without Constant:

A total contribution of **780.00 DM** is transferred for Mr. Schmitt to the health insurance company. The employer’s allowance is **390.00 DM**. Only **246.00 DM** is tax-exempt. The remaining **144.00 DM** is liable for tax and social insurance.

ER Allowance for EE with Voluntary HI (& other variables)**Result with Constant:**

With constant calculations, the tax-exempt employer's contribution of **246.00 DM** is always paid out as the employer's allowance. In this way, there is no tax or social insurance liability. Also, the employee only receives an employer's allowance adjusted to his or her income at your company.



Health insurance constants are used for employees with the SI attribute **25** in the *Social Insurance D* infotype (0013), (exempt and below the annual income threshold).

If you want to use this procedure (that is, only pay out the tax-exempt employer's allowance), you must set SI attribute **25** for employees with voluntary health insurance and multiple benefits in the *Social Insurance D* infotype (0013).

Multiple Benefits for Retirees

Multiple Benefits for Retirees

If a retiree receives a pension from another company, in addition to the *pension* from your company and the *statutory pension*, the health insurance company notifies you that this person is a **multiple recipient**, and you should therefore indicate this on the contribution statement.

Whether the low income threshold is taken into account for retirees when calculating contributions, depends on the type of the notified multiple benefit.

Multiple benefit 1:

Retirees that the health insurance fund lists as **multiple benefit 1**, are not multiple recipients. No further action is required.

Multiple benefit 2:

Retirees, listed under **multiple benefit 2**, have an income below low income threshold for each pension payment. However, the total of all pension payments exceeds this limit. You cannot consider the low income threshold. Although the pension payment at your company is below the low income threshold, contributions must be calculated and deducted, as the total of all pension payments exceeds the limit for this retiree.

In the case of **multiple benefit 2**, you must assign social insurance attribute **22** (multiple benefit) to this retiree in the *Social Insurance* infotype (0013). If you assign social insurance attribute **22**, the low income threshold is ignored for this retiree in the payroll run.

You must also maintain the [maximum health insurance gross amount \[Page 34\]](#) in the *Social Insurance* infotype (0013). If nothing is entered, the system assumes the maximum HI gross amount is zero, and contributions are therefore not calculated.

Multiple benefit 3:

Retiree, listed under **multiple benefit 3**, have a total income from all pension benefits, below the low income threshold. In this case, no contributions are calculated or deducted, unless the limit is exceeded due to one-time payments.

In the case of **multiple benefit 3**, you must assign social insurance attribute **27** (multiple recipient) to this retiree in the *Social Insurance* infotype (0013). If there are no one-time payments in the month, the low income threshold is valid. No contributions are determined in the payroll run. If the retiree receives one-time payments in one month, and thereby exceeds the low income threshold, contributions are determined and deducted in the payroll run.

Nursing Insurance in Saxony

There are special rules for calculating nursing insurance contributions for companies in Saxony that differ from other German states.

These rules affect the calculation of the employer's contribution for voluntarily and compulsorily-insured employees, and the calculation of the employer's allowance for privately-insured employees.

The following special rules are described in the standard system:

Employer's contribution for voluntarily and compulsorily insured employees

When nursing insurance was introduced in Saxony, it was decided not to eliminate a public holiday. As a result, employees had to pay the full NI contribution up until 31.06.1996 (1% of the social insurance-liable pay). The employer paid nothing

NI contributions were raised to 1.7% on 01.07.1996. This increased contribution payment (0.7%) is split (50/50) between employer and employee. Since 01.07.1996, the following contribution rates apply in Saxony:

- Employer's NI contribution: 0.35%
- Employee's NI contribution: 1.35%

Employer's allowance for privately-insured employees

The determination of the employer's allowance for nursing insurance also differs for employees in Saxony with private nursing insurance.

The following calculation rule has been in effect since 01.07.1996:

- The employer's allowance for private nursing insurance is **0.35% of the monthly NI income threshold**. Here, you need to decide if you must use the **east** or **west** income threshold.
- If an employee's SI-liable pay is below the relevant income threshold, the employer's allowance for private NI is **0.35% of the social insurance-liable pay in the payroll period**.
- The maximum employer allowance is **half of the total contribution**.

Prerequisites

Customizing

To use the special rules for Saxony in your company, you must assign the appropriate personnel areas/subareas to Saxony in Customizing. You assign personnel areas/subareas to states in the view *Assignment of Company Features (V_T5D0P)*. For more information, see the section *Basic Settings* → *Maintain Assignment of Company Features* in the IMG.

Nursing Insurance in Saxony

Master Data

You must set NI indicators (for example, private, voluntary) for all employees in the *Social Insurance D* infotype (0013). A key is provided for this in the *PI Indicator* field.

If the employee has private nursing insurance, but has an income below the income threshold, you must either set *SI attribute 25* (exempt from HI and NI) or *SI attribute 26* (exempt from NI). By setting these SI attributes, the employer's allowance is not calculated from the employee's income threshold, but from the employee's actual social insurance-liable pay.

The employee is also assigned a HI fund in the *Social Insurance D* infotype (0013). Here, you must specify the *HI fund* responsible for NI under the heading *Assignment of HI/NI Fund*.



The income threshold is thereby determined for the payroll run using this HI fund in the *Social Insurance D* infotype (0013).

If this is a HI fund in the "old" federal states, the employee's contributions are calculated using the western threshold. If this is a HI fund in the "new" federal states, the employee's contributions are calculated using the lower eastern threshold.

You must also maintain the *SI Additional Insurance* infotype (0079) for privately-insured employees: Here, you enter the employee's private fund and the insurance contribution.

Workplace in Saxony, Residence in the "Old" (West) State

The employee Fritz Schmidt works in Saxony and has private nursing insurance. Mr. Schmidt lives in an "old" state. Therefore the western income threshold is valid.

His monthly income is 7,000 DM.

The monthly income threshold (West) is 6,150 DM (in January 1997).

The private NI contribution is 40 DM per month.

Master Data

You must set the privately-insured indicator for Mr. Schmidt in the *Social Insurance D* infotype (0013). Enter the key **5** (*privately-insured*) the *NI Indicator* field: You must also assign Mr. Schmidt a HI fund with a head office in an "**old**" (**west**) **state** in the *Social Insurance D* infotype (0013). In this way, the system recognizes that the **western** income threshold must be used for Mr. Schmidt in the payroll run.

You must also specify Mr. Schmidt's private fund and the 40 DM insurance contribution in the *S/ Additional Insurance* infotype (0079).

Calculation:

0.35% of W. income threshold	Half of the insurance contribution
0.35% of 6,150 DM = 21.53 DM	40 DM / 2 = 20 DM

Result:

Mr. Schmidt receives half of the insurance contribution from his employer (**20 DM**).

Workplace in Saxony, Residence in the “New” (East) State

Workplace in Saxony, Residence in the “New” (East) State



The employee Fritz Schmidt earns 6,000 DM per month. He lives in one of the “new” (eastern) states. Therefore, the eastern income threshold is valid.

The monthly income threshold (east) is 5,325 DM (in January 1997).

The private NI contribution is 40 DM per month.

In the SAP System:

You must set the private NI insurance indicator for Mr. Schmidt in the *Social Insurance D* infotype (0013). Enter the key 5 (*privately-insured*) the *NI Indicator* field: This indicator enables the system to recognize Mr. Schmidt as having private nursing insurance in the payroll run.

You must also assign Mr. Schmidt a HI fund with a head office in an “**new**” (**east**) state in the *Social Insurance D* infotype (0013). In this way, the system recognizes that the **eastern** income threshold must be used for Mr. Schmidt in the payroll run.

You must also specify Mr. Schmidt’s private fund and the insurance contribution in the *S/ Additional Insurance* infotype (0079).

Calculation:

Percentage of E. income threshold	Half of the insurance contribution
0.35% of 5,325 DM = 18.64 DM	40 DM / 2 = 20 DM

Result:

Mr. Schmidt receives half of the insurance contribution from his employer (**18.64 DM**).

Private NI, Annual Income Threshold Exemption

Private NI, Annual Income Threshold Exemption

The employee Anna Müller works in Saxony and has private nursing insurance. The private NI contribution is 80 DM per month.

The annual income threshold is 63,900 DM (West). (In January 1997)

Ms. Schmidt earns 5,000 DM per month. Her annual income is below the income threshold.

Prerequisite:

You must set the private NI insurance indicator for Ms. Müller in the *Social Insurance D* infotype (0013). Enter the key 5 (*privately-insured*) the *NI Indicator* field:

Her annual income is below the income threshold. In this case, Ms. Müller's employer allowance should not be calculated using the monthly income threshold. Instead, you must use her actual social insurance-liable pay. In order that the system recognizes this situation during the payroll run, you must set *SI attribute 25* (HI and PI exempt) or *SI attribute 26* (PI exempt) in the *Social Insurance D* infotype (0013).

You must also specify Mr. Müller's private fund and the 80 DM insurance contribution in the *SI Additional Insurance* infotype (0079).

Calculation:

0.35% of SI gross	Half of the insurance contribution
0.35% of 5,000 DM = 17.50 DM	80 DM / 2 = 40 DM

Result:

Ms. Müller receives half of the insurance contribution from her employer (**17.50 DM**).

Low-Income Earners

Low-Income Earners

The new legal regulation (01.04.1999) governing low income employment and employees replaces the previous regulation.

Old Regulation until 31.03.1999

For employees whose income was below the minimum wage limit, the employer paid the full social insurance contribution (employer's and employee's contribution).

Low-income earners were assigned the SI attribute **24** in the *Social Insurance D* infotype (0013).

New Regulation Governing Part-Time Employees as of 01.04.1999

The new regulation replaces the previous minimum wage limit. The new federal low-income threshold is 630 DM (east and west). This new limit is only valid for employees who, despite low income, are liable to pay insurance. This is only the case for employees undergoing an apprenticeship. Only these employees are still assigned the SI attribute **24**.

One-Time Payments and Absence Time

For low-income earners, the entire payroll period is considered, over and above possible part-periods. If the employee's monthly gross pay is below the monthly minimum limit, the employee is classified as a low-income earner.

One-Time Payments

For one-time payments to a low-income earner, contributions are calculated using the difference between the current pay and the minimum wage limit. The employer pays the entire contributions up to the level of this difference. Over and above this amount, the contributions are split (50/50) between the employer and employee.

Absence Time

For absence time within a month, a dummy gross pay amount is created at the level that the low income earner would have earned in the basic month without absences. This dummy gross amount is determined using the *Basic Pay* (0008), *Recurring Payments/Deductions* (0014) and *One-Time Payments* (0015) infotypes.

If a low-income earner receives a one-time payment in a month when he/she has been absent for part of the time, the difference between the dummy gross amount and the low income limit is calculated for contributions. The employer pays all contributions for the one-time payment, up to the level of this differential. If this one-time payment exceeds the difference between the dummy gross amount and the low-income limit, the social insurance contributions are split (50/50) between the employer and employee. This ensures that the correct contributions are paid for regular low-income pay and one-time payments.

Temporary Employees

Temporary employees are **exempt** in all four social insurance categories.

A temporary employee is defined as working for less than 2 months or 50 working days within a year (not a calendar year). The employment cannot be done as the employee's profession.

Master Data

In the *Social Insurance Germany* infotype (0013), indicate these employees, so that they are exempt from contributions in all four social insurance categories. Enter the key **0** (no liability for insurance contributions) in the *HI Indicator*, *PI Indicator* and *NI Indicator* fields.

In addition, maintain the SI attribute **05** (*part-time employee*), and the UI exemption reason **9** (*temporary employee*).

Low Income Employment

Low Income Employment

The new legal regulation (01.04.1999) governing low income employment and employees replaces the previous regulation.

Old Regulation until 31.03.1999

Low income employees were exempt in all four social insurance categories.

A low-income (or part-time) job was one where the employee regularly worked less than 15 hours per week, and if the regular monthly pay did not exceed one seventh of the fixed annual payment base.

New Regulation as of 01.04.1999

The new regulation replaces the previous low income threshold of one-seventh of the fixed annual payment base. The new federal low-income threshold is 630 DM (east and west). The maximum regular work week remains 15 hours.

Nursing Insurance and Unemployment Insurance

Employees still have the right to choose their own nursing and unemployment insurance policies.

Health Insurance

- **Statutory Health Insurance**

The employer must pay a lump-sum contribution of 10% of the low-income employee's pay who are insured with a statutory health insurance fund. This also applies to compulsorily and voluntarily-insured persons.

See also: [Low Income Employees \[Page 193\]](#)

- **Privately Insured and Health Insurance-Exempt Employees**

These employees (for example, public sector employees) continue to be exempt from contributions.

Pension insurance

- **Flat-Rate Contribution**

The employer must pay a flat-rate contribution of 12% of the low-income employee's pay. This entitles the low-income employee to a retirement pension.

See also: [Low Income Employees \[Page 193\]](#)

- **Full Contribution for Waiving Right to Choose Type of Insurance**

The low-income employee can waive the right to choose the type of insurance, and voluntarily pay the full 19.5% pension contribution. This entitles the employee to all the benefits of the statutory retirement pension (for example, rehabilitation benefits, inability to work pay). The employee pays the difference of 7.5%.

See also: [Low-Income Employees who Waive the Right to Choose PI \[Page 200\]](#)

- **Supplementing the Minimum Contribution**

The minimum pension insurance contribution for low-income employees who opt to pay the entire contribution is 58.50 DM (in 1999). This amount (58.50 DM) corresponds to a

Low Income Employment

contribution rate of 19.5% of 300 DM. If the employee does not earn enough to reach this amount (58.50 DM), it must be supplemented. This difference is paid by the employee.

See also: [Supplementing the Minimum PI Contribution \[Page 202\]](#)

Low-Income Second Job with SI-Liable Main Job

For part-time employees with SI-liable main jobs and a low-income second job, you must decide whether or not an employee must be indicated as a [multiple recipient \[Page 174\]](#) or not, on a case-by-case basis.

For low-income jobs with multiple benefits, you must be aware of the following:

- **Low-income jobs in your company, SI-liable main jobs in another company**

The SI indicators for part-time jobs correspond to those of the SI-liable main job, with the exception of unemployment insurance. Part-time employees do not pay unemployment insurance contributions.

See also: [Low-Income Employees with SI-Liable Main Job \[Page 194\]](#)

- **SI-liable main jobs in your company, low-income jobs in another company**

You cannot include the low-income/part-time job when calculating unemployment insurance. You cannot proportionately reduce the income threshold for unemployment insurance.

If the employee has voluntary health and nursing insurance, you cannot include the income from the part-time job when calculating contributions. You cannot proportionately reduce the income threshold for employees with voluntary insurance.

See also: [SI-Liable Employees with Low-Income Second Jobs \[Page 197\]](#)

Income Thresholds, Percentage Rates and Wage Types

Income Thresholds, Percentage Rates and Wage Types

Income Thresholds and Percentages

The income thresholds and percentages are stored as constants in the view *V_T511K (Payroll constants)*.

Constant	Name
KVGPG	HI flat-rate contribution
RVGPG	PI flat-rate contribution
RVMBG	PV minimum income threshold for part-time employees

Wage types

The gross income thresholds for HI and PI, and the contributions are created in the payroll run and saved in the payroll results.

Gross Health Insurance for Low-Income Employees

Wage type	Explanation
/32E	HI Gross current payments
/32F	HI Gross one-time payments

Gross Pension Insurance for Low-Income Employees

/32G	PI Gross current payments
/32H	PI Gross one-time payments

Gross Pension Insurance for Low-Income Employees who Waive the Right to Choose PI

These wage types are created instead of the wage types /32G and /32H, if the employee waives the right to choose pension insurance.

/32I	PI Gross current payments
/32J	PI Gross one-time payments

Supplements for Low-Income Employees who Waive the Right to Choose PI

These wage types are required, for employees who voluntarily waive their right to choose pension insurance, and if their PI contribution needs to be supplemented to the minimum amount.

See also: [Supplementing the Minimum PI Contribution \[Page 202\]](#)

Income Thresholds, Percentage Rates and Wage Types

/32K	PI supplement amount master data Always created, if the wage type MU70 (<i>PI Supplement for Low-Income EE</i>) exists (manual supplement)
/32L	<p>PI social insurance supplement This is created if:</p> <ul style="list-style-type: none"> • Wage type MU70 exists. In the <i>Social Insurance</i> infotype (0013), the keys 1 (full ER contribution) or 2 (full EE contribution) and the SI Attribute 05 (part-time) are maintained as PI indicators. In this case, the wage type /32L is created, based on the wage type MU70 and the technical wage type /32K (manual supplement) • Wage type MU70 does not exist. In the <i>Social Insurance</i> infotype (0013), the keys 1 (full ER contribution) or 2 (full EE contribution) and the SI Attribute 05 (part-time) are set as PI indicators. The SI Attribute 22 (Multiple Benefits) is not set. In this case, the wage type /32L is created automatically by the payroll driver. (Automatic Supplement)

Health Insurance Contributions for Part-Time Employees

/35W	Employer's HI contribution to regular payments
/35X	Employer's HI contribution to one-time payments

Pension Insurance Contributions for Part-Time Employees

/36W	Employer's PI contribution to regular payments
/37W	Employer's PI contribution to one-time payments

Pension Insurance Contributions for Low-Income Employees who Waive the Right to Choose PI

/36Y	Employer's PI contribution to regular pay Created instead of the wage type /36W, if the employee waives the right to choose PI
/37Y	Employer's PI contribution to one-time payments Created instead of the wage type /37W, if the employee waives the right to choose PI
/36X	Employee's PI contribution to regular payments
/37X	Employee's PI contribution to one-time payments
/36Z	PI supplement contribution Contains the contribution of 19.5% of the supplement amount (Wage type /32L). This contribution is paid fully by the employee

Income Thresholds, Percentage Rates and Wage Types

Low Income Employees

Low-income employees are exempt from paying unemployment and nursing insurance contributions. The employer must deduct 12% of their pay for pension insurance contributions. To do this, you must decide whether the employee belongs to the worker or salaried employee contribution group.

For health insurance, you must check whether the low-income employee is compulsorily or voluntarily insured in a statutory health insurance fund. The employer must deduct 10% of their pay for health insurance contributions. If the low-income employee is not insured in a statutory health insurance fund, then the employee is also exempt from paying health insurance contributions.



Walter Huber is a low-income employee in your company. Mr. Huber has statutory health insurance. He belongs to the contribution group for workers for health insurance.

Master Data

Social Insurance Infotype (0013)

Mark Mr. Huber as a low-income employee. Assign the SI Attribute 05 (part-time employed) to Mr. Huber, and the UI exemption reason 8 (part-time employed).

<i>HI Indicator</i>	8 (flat-rate contribution)
<i>NI Indicator</i>	0 (no insurance liability)
<i>UI Indicator</i>	0 (no insurance liability)
<i>PI Indicator</i>	7 (flat-rate worker's insurance contribution)
<i>SI Attribute</i>	05 (part-time employee)
<i>UI exemption reason</i>	8 (part-time employee)

DEUEV Infotype (0020)

In the DEUEV infotype (0020), mark Mr. Huber with the key 109 (low-income) in the *Person group* field.

Result:

The employer pays the 10% flat-rate health insurance contribution for Mr. Huber.

Mr. Huber is exempt from unemployment and nursing insurance contributions.

The employer pays the 12% flat-rate pension insurance contribution.

Low-Income Employees with SI-Liable Job

Low-Income Employees with SI-Liable Job

Low-income/part-time employees in your company, who have a SI-liable main job with a different company, are fully SI-liable for health, pension and nursing insurance.

The SI indicators for part-time employees at their company correspond to the SI-liable main job, with the exception of unemployment insurance. Part-time employees do not pay unemployment insurance contributions.

Multiple Benefits

For part-time employees with SI-liable main jobs, you must decide whether or not an employee must be indicated as a *multiple recipient* or not, on a case-by-case basis. Always use the multiple recipient indicator if:

- A *health insurance-liable employee's* income threshold for health and nursing insurance is exceeded when adding the part-time pay and the SI-liable pay.
- An *voluntarily health insured employee's* income threshold for pension insurance is exceeded when adding the two incomes.

In both cases, you must use an individual income threshold to calculate contributions. In the payroll run, the income threshold is proportionately reduced relative to the pay. This reduction takes place automatically in the payroll run. This presupposes that the affected employee is indicated as being a multiple recipient (SI Attribute 22 in the *Social Insurance infotype*).



Heike Müller works part-time in your company. She earns 630 DM per month in your company. She has a social insurance-liable job at a different company. In this other job, she earns 6,000 DM per month. Ms. Müller has statutory health insurance. She pays pension insurance contributions to the Salaried Employees Contribution Group.

Part-time pay	630 DM
SI-liable pay from other job	6,000 DM
Total income	6,630 DM
HI income threshold (annual)	76,500 DM (in 1999)
HI income threshold (monthly)	6,375 DM (in 1999)
PI income threshold (annual)	102,000 DM (in 1999)
PI income threshold (monthly)	8,500 DM (in 1999)



In this example, Ms. Müller's total income from the two jobs exceeds the income threshold for health insurance. To prevent Ms. Müller's having to pay excessive contributions, you must mark her as a multiple recipient.

Master Data

Social Insurance Infotype (0013)

Mark the health, pension and nursing insurance columns for Ms. Müller in accordance with her SI-liable main job. No totaling takes place for unemployment insurance and the social insurance-liable main job. The part-time job at your company remains exempt from contributions. Set the UI indicator 0 (no insurance-liability) for Ms. Müller. You must also assign the SI Attributes 01 (Active employee) and 22 (Multiple benefits).



You can **not** assign the SI Attribute 05 (part-time employed) or the UI exemption reason 8 (part-time employed).

<i>HI Indicator</i>	1 (general contribution)
<i>PI Indicator</i>	2 (full contribution for salaried employee)
<i>NI Indicator</i>	1 (general contribution)
<i>UI Indicator</i>	0 (no insurance liability)
<i>SI Attribute</i>	01 (active employee)
<i>SI Attribute</i>	22 (multiple benefit)

DEUEV Infotype (0020)

Assign the indicator 101 (*insurance-liable*) in the *person group* field for Ms. Müller.

Recurring Payment/Deductions Infotype (0014)

Enter the 6,000 DM income from the SI-liable main job. To do this, use the wage type **MU50** (Salary and Employer).

Result:

The payroll driver recognizes that Ms. Müller is a multiple recipient (SI Attribute 22). The income thresholds for health and pension insurance are proportionately reduced in relation to income. Individual income thresholds are determined.

Health and Nursing Insurance:

Monthly Income Threshold:

$$(Annual\ income\ threshold / 360\ days) \times Number\ of\ SI\ days = \mathbf{6,375\ DM}$$

Individual Income Threshold, Proportionately Reduced in Relation to Total Income:

$$630\ DM / 6,630\ DM) \times 6,375\ DM = \mathbf{605.77\ DM}$$

The part-time pay is below Ms. Müller's individual income threshold. The health and nursing insurance contributions are not calculated from the part-time pay of 630 DM, but from the individual income threshold of 605.77 DM.

Pension Insurance:

Monthly Income Threshold:

$$(Annual\ income\ threshold / 360\ days) \times Number\ of\ SI\ days = \mathbf{8,500\ DM}$$

Low-Income Employees with SI-Liable Job

Individual Income Threshold, Proportionately Reduced in Relation to Total Income:

$$630 \text{ DM} / 6,630 \text{ DM}) \times 8.500 \text{ DM} = \mathbf{807.69 \text{ DM}}$$

The part-time pay is below Ms. Müller's individual income threshold. The entire contribution (employer and employee share) is paid on the part-time pay. Multiple benefits are not affected.

Unemployment Insurance:

Ms. Müller's part-time job is exempt from unemployment insurance contributions.

SI-Liable Employees with Low-Income Second Jobs

If you have social insurance-liable employees in your company who have low-income second jobs with a different company, you must take into account the pay from the SI-liable main job and the part-time pay when calculating contributions.

Multiple Benefits

For SI-liable employees with low-income second jobs, you must decide whether or not an employee must be indicated as a *multiple recipient* or not, on a case-by-case basis. You must always set a multiple recipient indicator if the total pay of a *compulsorily insured person* exceeds the income threshold for health insurance. (The same applies for a pension insurance income threshold for a *voluntarily-insured person*.) In this case, you must use an individual income threshold to calculate contributions. This individual income threshold is determined in the payroll run, by proportionately reducing the monthly income threshold in relation to pay. To do this, indicate the employee as a multiple recipient (SI Attribute 22), and enter the income as *Pay from a second job*.

You must take the following exceptions into account:

- **Unemployment Insurance:**

You cannot add up the pay from the SI-liable main job and the low-income second job for unemployment insurance. You cannot reduce the income threshold.

- **Voluntary Health and Nursing Insurance:**

If the employee has voluntary health and nursing insurance, you cannot add up the pay from the SI-liable main job and the low-income second job. You cannot reduce the income thresholds in the health and nursing insurance columns.

To suppress the reduction of income thresholds in the described exceptions, use the PI special rule 01 (Low-income second job). You must specify this special rule for all SI-liable employees with a low-income second job in the *Social Insurance* infotype (0013).



Ms.Meier is a SI-liable employee in your company. She earns DM 5,500 per month. In addition to this SI-liable main job, Ms. Meier has a second low-income job at a different company. There, she earns DM 630 per month. Ms. Meier has statutory health and nursing insurance. The total of her pay is just below the income threshold for health insurance. After her six-month probationary period, Ms. Meier receives a pay increase. As a result of this pay raise, her total pay exceeds the income threshold for health insurance.

In this example, you can indicate Ms. Meier as a multiple recipient, and enter the pay from the low-income second job.

SI-liable pay	DM 5,500
Low-income pay from second job	DM 630
Total income	DM 6,130
HI income threshold (annual)	DM 76,500 (in 1999)

SI-Liable Employees with Low-Income Second Jobs

HI income threshold (monthly)	DM 6,375 (in 1999)
PI income threshold (annual)	DM 102,000 (in 1999)
PI income threshold (monthly)	DM 8,500 (in 1999)

Master Data Maintenance**Social Insurance Infotype (0013)**

Indicate Ms. Meier in line with her SI-liable main job. In addition, indicate Ms. Meier as a multiple recipient. To do this, enter SI Attribute 22 (multiple recipient).

In the next infotype screen, enter the special rule 01 (low-income second job) in the group box *Pension Insurance*. In this way, you take into account the exception rules for unemployment insurance and for voluntary health and nursing insurance.

<i>HI Indicator</i>	1 (general contribution)
<i>UI Indicator</i>	1 (full contribution)
<i>PI Indicator</i>	2 (full contribution for salaried employee)
<i>NI Indicator</i>	1 (general contribution)
<i>SI Attribute</i>	01 (active employee)
<i>SI Attribute</i>	22 (multiple benefit)
<i>PI Special Rule</i>	01 (low-income second job)

DEUEV Infotype (0020)

For the person group, enter 101 (SI-liable).

Recurring Payment/Deductions Infotype (0014)

Enter the low-income pay. To do this, use the model wage type **MU50** (*Salary from other Employer*).

Result

The payroll driver recognizes that Ms. Meier is a multiple recipient (SI Attribute 22). The income thresholds for health and pension insurance are proportionately reduced in relation to income. Individual income thresholds are determined.

Health and Nursing Insurance

Monthly Income Threshold:

(Annual HI income threshold / 360 days) X Number of SI days = **DM 6,375**

Individual Income Threshold, Proportionately Reduced in Relation to Total Income:

(DM 5,500 / DM 6,130) X DM 8,500 = **DM 5,719.82**

Pension Insurance

Monthly Income Threshold:

(Annual PI income threshold / 360 days) X Number of SI days = **DM 8,500**

SI-Liable Employees with Low-Income Second Jobs

Individual Income Threshold, Proportionately Reduced in Relation to Total Income:

$$(DM 5,500 / DM 6,130) \times DM 8,500 = \mathbf{DM 7,626.43}$$



Ms. Meier's current pay at your company (DM 5,500), is below the income threshold as of DM 5,719.82 for health insurance, and DM 7,626.43 for pension insurance as determined using the multiple benefit formula. The multiple benefit has no effect on the calculation of contributions; they are calculated for the entire DM 5,500.

As soon as Ms. Meier receives a salary increase, her individual income thresholds are correspondingly modified. If the pay exceeds the individual income threshold, the multiple benefit comes into effect. Contributions are only calculated up to the level of the individual income threshold.

Unemployment Insurance

Using the PI special rule 01 (low-income second job), the payroll driver recognizes that the multiple benefit for a low-income second job has been created. As no unemployment contributions are paid for the low-income second job, this amount is not added to the SI-liable main job income. You need not take the multiple benefit (SI Attribute 22) into account.

Low-Income Employees who Waive the Right to Choose PI

Low-Income Employees who Waive the Right to Choose PI

For low income employees who waive their exemption for statutory pension insurance, the full pension insurance contribution of 19.5% is deducted from their pay, instead of the flat-rate 12%. The employee pays the difference of 7.5%.



Petra Schuhmann is a low-income employee in your company. She earns DM 300 per month and has statutory health insurance. She waives her right to choose her pension insurance. Assign her to the worker contribution group.

Master Data

Social Insurance Infotype (0013)

Mark Ms. Schumann as a low-income employee in the health, unemployment, and nursing insurance columns.

Assign the PI indicator 1 (full worker insurance contribution) for Ms. Schumann's *pension insurance*. In addition, you must assign the SI attribute 05 (part-time employed), and the UI exemption reason 8 (part-time employed).

<i>HI Indicator</i>	8 (flat-rate contribution)
<i>UI Indicator</i>	0 (no insurance liability)
<i>NI Indicator</i>	0 (no insurance liability)
<i>PI Indicator</i>	1 (full contribution)
<i>SI Attribute</i>	05 (part-time employee)
<i>UI exemption reason</i>	8 (part-time employee)

DEUEV Infotype (0020)

Mark Ms. Schuhmann with the key 109 (low-income) in the *Person group* field.

Result:

Unemployment and Nursing Insurance:

Ms. Schuhmann is exempt from unemployment and nursing insurance contributions.

Health Insurance

A 10% flat-rate worker contribution is determined for health insurance.

Pension Insurance

The employer pays 12% of the employee's income as a flat-rate pension insurance contribution. (12% of DM 300 = **DM 36**)

Ms. Schuhmann voluntarily supplements the pension insurance contribution up to the full 19,5%. She pays the entire difference (7.5% of DM 300 = **DM 22.50**).

Low-Income Employees who Waive the Right to Choose PI

In addition, the law states that the employee must pay a minimum contribution of DM 58.50 (19.5% of DM 300). If the employee's minimum contribution is below this amount, the pension insurance amount must be supplemented to DM 58.50.

See also: [Supplementing the Minimum PI Contribution \[Page 202\]](#)

Aufstockung auf den RV-Mindestbeitrag

Aufstockung auf den RV-Mindestbeitrag

Bei geringfügig entlohnten Beschäftigten, die freiwillig auf die Versicherungsfreiheit in der Rentenversicherung verzichten, verlangt der Gesetzgeber, daß der Mitarbeiter einen Mindestbeitrag von DEM 58,50 (19,5% von DEM 300, Stand 1999) entrichten muß. Verdient nun ein geringfügig entlohnter Beschäftigter weniger als DEM 300, würde der Mindestbeitrag von DEM 58,50 nicht erreicht. Daher muß der Beitrag zur Rentenversicherung auf DEM 58,50 aufgestockt werden. Diesen RV- Aufstockungsbetrag trägt der Mitarbeiter alleine.

Die Berechnung des RV-Aufstockungsbetrags kann auf zwei Arten erfolgen, als automatische Aufstockung durch den Abrechnungstreiber oder als manuelle Aufstockung.

Manuelle Aufstockung

Bei der manuellen Aufstockung geben Sie für einen Mitarbeiter, der weniger als DEM 300 im Monat verdient, den Differenzbetrag zu den DEM 300 als Lohnart auf. Hierfür steht die Lohnart MU70 (*RV Aufstockung AN Geringfügige*) zur Verfügung, die Sie wahlweise im Infotyp *Wiederkehrende Be-/Abzüge* (0014) oder im Infotyp *Ergänzende Zahlungen* (0015) aufgeben können.

Der Abrechnungstreiber ermittelt auf den Betrag der Lohnart MU70 den Rentenversicherungsbeitrag von 19,5%, den der Mitarbeiter alleine trägt.

Automatische Aufstockung

Wenn ein geringfügig entlohnter Beschäftigter

- weniger als DEM 300 verdient
- kein Mehrfachbezieher ist (SV-Attribut 22 (Mehrfachbezug) ist nicht gesetzt)
- und die Lohnart MU70 nicht vorhanden ist,

dann wird der notwendige RV-Aufstockungsbetrag durch den Abrechnungstreiber automatisch berechnet.

Wann verwenden Sie die manuelle, wann die automatische Aufstockung?

Die manuelle Aufstockung müssen Sie nur dann verwenden, wenn ein geringfügig entlohnter Beschäftigter mehrere geringfügige Entgelte bezieht und als Mehrfachbezieher gekennzeichnet ist (SV-Attribut 22 im Infotyp *Sozialversicherung* (0013)). In einem solchen Fall berechnet der Abrechnungstreiber den Aufstockungsbetrag nicht. Sie müssen statt dessen den Aufstockungsbetrag als manuelle Aufstockung über die Lohnart MU70 vorgeben.

In allen anderen Fällen können Sie die automatische Aufstockung durch den Abrechnungstreiber nutzen.

Employee Insured with the Miner's Benefit Fund

Employee Insured with the Miner's Benefit Fund

Certain conditions apply for employees insured in the miner's benefit fund regarding DEUEV notifications. Therefore, members are coded with a specific social insurance attribute in the *Social Insurance* infotype (0013).

See:

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Employee Insured with the Miner's Benefit Fund

Employee Insured with the Miner's Benefit Fund

To set up an employee insured in a miner's benefit fund within a personnel action, proceed as follows:

1. Choose the personnel action *Hiring* for the selected employee and key date.
2. Maintain all infotypes defaulted by the personnel action, until you come to the *Social Insurance Germany (0013)* infotype.



The *SI Key* fields receive the default values for a compulsorily-insured employee. The system defaults the value 01 (for active employees) in the *SI attribute* field. You can copy these default values. If the employee belongs to a person group, with special rules (for example, temporary or part-time employees, retirees, early retirement), you must take these into account when entering data.

3. In the *SI Attribute* field, enter **01** for **active employee** and attribute **21** for **miner's benefit fund**.
4. In the field *health insurance fund*, enter the employee's health insurance fund.
5. Save your entries.

Result:

Result: You have set up an employee insured in the miner's benefit fund within a personnel action.

Voluntary Social / Ecological Year

Employees who serve out a voluntary social or voluntary ecological year, are **liable** for all four social insurance categories (HI, NI, PI and UI), if they receive payment from the institution. In this case, the institution (as employer), pays the full social insurance contribution (employee and employer contribution). If the person receives no payment from the institute for the voluntary social or ecological year, the employee is exempt from contributions in all social insurance categories.

Indicate these employees who serve out a voluntary social / ecological year, with the SI attribute **08** (voluntary social year) in the *Social Insurance* infotype (0013).

Employees with Social Insurance-Liable Previous Job

For these employees, use the monthly allocation base as the assessment threshold for calculating unemployment insurance contributions. The monthly allocation base is a fixed value, stored in the view *Payroll Constants* (V_T511K).

Monthly Allocation Base - West	Constant RVBGM
Monthly Allocation Base - East	Constant RVBOM

To indicate employees with a social insurance-liable previous job in the standard system, use the special rule **00** (Social Insurance-Liable Previous Job) for unemployment insurance.

Maintain the special rule **00** in the *Social Insurance* infotype (0013) → *Other Data* in the *Special Rule* field under the heading *Unemployment Insurance*.

Nursing Insurance Entitlement

Nursing Insurance Entitlement

Employees who are entitled to benefits and only receive half of the benefits from nursing insurance, must only pay half-contributions (§ 55 Par.1 SGB XI). This rule is valid for employees who have compulsory or voluntary health insurance. These employees are not entitled to a contribution supplement from the employer (§ 61 Nr.8 SGB XI). Most affected are dependents of public sector employees.

You must indicate these benefit recipients in the *Social Insurance* infotype(0013).

Assign these employees the *Nursing Insurance* indicator **1** (general contribution), or **7** (voluntarily insured).

In the next screen, *Other Data*, enter further nursing insurance details:

Enter **N** (contribution paid by employee) in the contribution split field. This means that the employee pays the contributions and receives no contribution supplement.

Enter **00** (entitled to benefits) in the *Special Rule* field. This means that only a half contribution is calculated.