

SAP SuccessFactors

PUBLIC

SAP Best Practices for SAP SuccessFactors Employee Central Payroll

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Retroactive Payroll Processing: Test Script

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1 Retroactive Payroll Processing

Retroactivity allows the SAP SuccessFactors Employee Central Payroll user to adjust payments for previous payroll periods.

Retroactivity refers to the ability to make employee master data changes prior to the current pay period. SAP SuccessFactors Employee Central Payroll then automatically recalculates previous periods and adjusts the results accordingly.

Master data changes that are earlier than the current pay period dates trigger a retro payroll for an employee in the current payroll run. SAP SuccessFactors Employee Central Payroll recalculates all payroll periods starting with the earliest payroll period that is affected by this change and pays out or deducts the differences from the current pay.

This document describes retroactive payroll processing during a regular payroll run. Retroactive payroll can also run during an off-cycle run.

The retroactivity can take place by two different means:

- A change of payroll relevant master data for an earlier pay period, causing a retro stamp on infotype 0003 (**Payroll Status**). For example, a pay increase approved in May retroactive for January would trigger update of infotype 0003 (**Payroll Status**) field *Earliest MD change* with the date of the validity of the change in infotype 0008 (**Basic Pay**).
- Through the date entered in the *Forced retro. accounting as of* field in the *General program control* section on the *Payroll Driver (USA)* screen (accessed using transaction code **`PC00_M10_CALC`**).

Once the *Earliest MD change* field is updated, payroll will re-run all payrolls as far back as the date as infotype 0003 (**Payroll Status**). The result will be re-calculated, differences will be updated in a new payroll result marked with an *A (current result)*, the previous result will be saved with the status *P (previous result)*. Older results are marked with an **O** *(old result)* and remain visible for payroll users for inspection.

The payroll results are stored in clusters. The cluster for the United States is called cluster *RU*. Each result is stored with a unique cluster key. A typical retro cluster is shown below (slightly simplified):

C	Pmt Date	R	For Period	In-Period	Start/For Period	End/For Period	P	End of In Period
A	12/31/2016		26.2016	26.2016	12/07/2016	12/20/2016	13	12/20/2016
P	01/10/2017		01.2017	01.2017	12/21/2016	01/03/2017	13	01/03/2017
A	01/01/2017		01.2017	02.2017	12/21/2016	01/03/2017	13	01/17/2017
A	01/24/2017		02.2017	02.2017	01/04/2017	01/17/2017	13	01/17/2017

All current payroll results are stored with the dates of the period it was calculated **FOR** and the dates of the period it was calculated **IN**. For retro periods this will result in the **FOR** period and **IN** period to be different. In the case above the *P* record represents the previous result and the *A* record represents the current, latest result for pay period 01.2017 with the **FOR** period 01.2017 calculated **IN** 02.2017. All payments in a retro period are

passed to the current period, in this case to pay period 02.2017, where both date stamps **FOR** and **IN** are equal, here 02.2017.

A payment resulting in a retro calculation in 01.2017 can logically only be paid in the current pay period 02.2017, but all the facts which lead to the pay difference are stored in the cluster records they belong to. A summary of the retro differences can be seen in two tables. In the **FOR** period cluster, table **XDFRT** (Difference table used for tax calculation) will show the summary of the old amount and new amount by wage type. In the **IN** period cluster, table **BAL** (Balance table used for tax retro calculation) will show the same summary.

SAP SuccessFactors Employee Central Payroll can only ever retro as far back as the first pay period an organization has processed payroll in SAP SuccessFactors Employee Central Payroll. Also, some organizations may choose to not let their system do retros more than one or two calendar years back. SAP SuccessFactors Employee Central Payroll offers two options to control the depth of retro calculations:

- The control record (maintained via transaction **PA03**) allows fixing a low-level mark per payroll area. This mark can be set during the exit payroll process to a certain pay period.
- Infotype 0003 (**Payroll Status**) field *Earliest pers. RA date* (earliest personal retroactive accounting date) allows to control the low-level mark per employee. Some employees might require this setting and prevent the payroll run to go beyond a pay period lower than the date in field *Earliest pers. RA date*.

Both the settings should be set at the time an organization goes live for Payroll and should be reviewed periodically.

In some cases, the retro can be caused by a department change and therefore the posting results must be corrected. The retro process will take care of this automatically and the employee should not see a difference on the remuneration statement. Individual line items will be removed from the previous cost center and added to the new cost center.

> **Note**
>
> In case garnishments have been maintained for employees, these will not recalculate in a retro calculation. The amount originally deducted continues to be carried forward. Consequently, no retroactive changes should be performed for garnishments. If changes need to be made, a new garnishment document/order needs to be created and the old garnishment order record needs to be delimited.

This document provides a detailed procedure for testing the scope item **Retroactive Payroll Processing** after solution activation, reflecting the predefined scope of the solution. Each process step, report, or item is covered in its own section, providing the system interactions (test steps) in a table view. Steps that are not in scope of the process but are needed for testing are marked accordingly. Project-specific steps must be added.

2 Prerequisites

This section summarizes all prerequisites to conducting the test in terms of systems, users, master data, organizational data, and other test data and business conditions.

System Access and Roles

The test is conducted in the following systems:

System	Details
SAP SuccessFactors Employee Central Payroll	<Provide details on how to access system, for example system client or URL>

> **Note**
>
> In the following, **SAP SuccessFactors Employee Central Payroll** will be referenced as **Employee Central Payroll**.

Use the following standard test users or assign roles to testers, respectively:

Business Role	Business Role Description	Log On
Payroll Administrator	A person who performs in SAP SuccessFactors Employee Central Payroll all payroll tasks carried out at the employee level.	Test user: **<userid>** Password: **<password>**
HR Administrator	A person who performs in SAP SuccessFactors Employee Central Payroll all tasks that relate to the administration of employees.	Test user: **<userid>** Password: **<password>**

Master Data, Organizational Data, and Other Data

The enterprise structure and master data of your company has been created in your SAP SuccessFactors Employee Central instance. The enterprise structure reflects the structure of your company and includes the company, cost center and location in the system. The master data represents the employees of your company and has been replicated to SAP SuccessFactors Employee Central Payroll.

> **Note**
>
> In case SAP SuccessFactors Employee Central is not yet in place, note that there exists a best practice for **SAP SuccessFactors Employee Central**, which can be used as starting point for implementing SAP SuccessFactors Employee Central.

Business Conditions

Before this scope item can be tested, the following business conditions must be met.

	Business Condition	Comment
1.	The payroll area control record does not have to be in status *Exit Payroll* to initiate a retro-active payroll process. It can be as well in status *Rel. f. Correction*. The only status it cannot be in is *Released f. Payroll*, since you cannot maintain any past or current payroll data, because it is locked for data maintenance so that payroll can run with frozen data.	Logically in status *Rel. f. Correction* and *Exit Payroll*, you can enter data for a prior period, which leads to a retro-active payroll for this individual employee. You can see the retro status in infotype 0003 (**Payroll Status**) in the *Earliest MD change* and *Mast. data chng. bonus* fields. If there is any entry before payroll runs in these fields, a retro to this date is triggered.
2.	A payroll relevant HCM master data change occurred for an individual employee with retroactive effect, for example: • general pay rate increase occurs for a prior period, which needs to be reflected in all affected employees; • a pay change occurs for an employee in a prior period, which affects all rate dependent payments to the employee; • change in working time.	Changes in job and/or compensation information have been executed for a past date.

2.1 Preliminary Steps

2.1.1 Payroll and Post Payroll Processing

External Scope Item

Purpose

In order to execute a retroactive payroll, the payroll and post payroll processing steps need to be carried out.

Procedure

Complete all activities described in the test script of scope item Payroll and Post Payroll Processing.

Result

Retroactive accounting recognition

Retroactive accounting recognition consists of the following steps:

1. If you edit an infotype that is relevant to retroactive accounting, the system enters the following date specification of the changed infotype record in the **Payroll Status** infotype (0003):
   - Earliest master data change since last payroll run.
   - Earliest payroll-relevant master data change (bonus).
2. At the next regular payroll run or correction accounting (Off-Cycle Payroll Type B), the system checks whether the date specifications set in the first step are before the date up until which the system has already run payroll according to the **Payroll Status** infotype (0003).
3. If this is the case, the system performs retroactive accounting. It begins with the payroll period in which the date of the earliest master data change or the earliest payroll-relevant master data change (bonus) is. The system calculates all payroll periods again, which are between this date and the date up until which the system has run payroll for the employee.
4. The system deletes the date specifications for the earliest master data change and the earliest payroll-relevant master data change (bonus) from the **Payroll Status** infotype (0003).
   Generation of Recalculation Differences
   If wage and salary elements are changed with retroactive effect, the amount of wage type /560 (**Payment amount**) is not changed. Recalculation differences are calculated and forwarded as follows:
5. The system calculates a new payment amount for the previous payroll period but does not save this value in the payroll result.
6. The system calculates the difference between the new payment amount and the original payment amount for the retroactive accounting result.
   - If the new payment amount is **greater** than the original payment amount, the employee receives an arrears payment. In this case, the system saves the insufficient amount transferred to the employee **with a negative sign** in wage type /551 (**Recalculation difference**).
   - If the new payment amount is **less** than the original payment amount, the employee must do a repayment. The difference is withheld in the current payroll period. In this case, the system saves the excessive amount transferred to the employee **with a positive sign** in wage type /551 (**Recalculation difference**).
7. The system transfers the amount of wage type /551 (**Recalculation difference**) from the retroactive accounting result **with a reversed sign** to the payroll result of the current payroll period, and saves it in wage type /552 (**Subs.clearing/prev.month**):
   - If the employee receives an arrears payment, the sign changes from minus (-) to plus (+).
   - If the employee must do a repayment, the sign changes from plus (+) to minus (-).

8. Therefore, wage types /551 (**Recalculation difference**) and /552 (**Subs.clearing/prev.month**) always have opposite positive (+) / negative (-) signs:

Change	Sign for wage type /551 (Recalculation difference) in retroactive accounting result	Sign for wage type /552 Subs.clearing/prev.month in payroll result of current payroll period
An employee's remuneration element is **increased** with retroactive effect	negative	positive
An employee's remuneration element is **reduced** with retroactive effect	positive	negative

3 Overview Table

The scope item Retroactive Payroll Processing consists of several process steps provided in the table below.

Process Step	Business Role	Transaction	Expected Results
View Payroll Result Status Indicator [page 10]	Payroll Administrator	PC_PAYRESULT	The status indicator of the payroll results within the same pay period has been viewed.
Maintain Employee Retroactive Accounting Limit [page 13]	HR Administrator	PA30	The retroactive accounting limit has been changed for an employee.
Maintain Payroll Area Retroactive Accounting Limit [page 15]	Payroll Administrator	PA03	The retroactive accounting limit has been changed for an entire payroll area.

4 Test Procedures

This section describes test procedures for each process step that belongs to this scope item.

4.1 View Payroll Result Status Indicator

Purpose

The Payroll Administrator views the status indicator of the payroll results, which helps him or her distinguish multiple payroll results within the same period.

If a payroll result is no longer up-to-date because retroactive accounting was performed, it is not deleted. Instead, it is assigned a different status indicator by the system.

There are three different status indicators:

- *A* for the current result.
- *P* for the previous result.
- *O* for all other results.

As the following example illustrates, a **for-period** can only have **one** result with status indicator *A* and **one** result with status indicator *P*. However, an *or-period* can have several results with status indicator *O*.

Example

1. **You run a regular payroll for period 05.**
   - The system creates original result **05 in 05** and provides it with status indicator *A*.

For-Period	In-Period	Status Indicator
05	05	A

2. **Retroactive accounting is performed in period 06 for period 05.**
   - The system changes the status indicator of original result **05 in 05** from *A* to *P*.
   - The system creates a retroactive accounting result for period 05 (**05 in 06**) and provides it with status indicator *A*.

For-Period	In-Period	Status Indicator
05	05	P
05	06	A

3. **Retroactive accounting is also performed in period 07 for period 05.**
   - The system changes the status indicator of original result **05 in 05** from *P* to *O*.
   - The system changes the status indicator of retroactive accounting result **05 in 06** from *A* to *P*.
   - The system creates another retroactive accounting result for period 05 (**05 in 07**) and provides it with status indicator *A*.

For-Period	In-Period	Status Indicator
05	05	O
05	06	P
05	07	A

4. **Retroactive accounting is also performed in period 08 for period 05.**
   - The system changes the status indicator of retroactive accounting result **05 in 06** from *P* to *O*.
   - The system changes the status indicator of retroactive accounting result **05 in 07** from *A* to *P*.
   - The system creates another retroactive accounting result for period 05 (**05 in 08**) and provides it with status indicator *A*.

For-Period	In-Period	Status Indicator
05	05	O
05	06	O
05	07	P
05	08	A

Prerequisites

A retroactive change in the employee's master data must have been maintained.

Procedure

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail
1.	**Log on as Payroll Administrator**	Access the *Employee Central Payroll* Menu and navigate to *Human Resources* > *Payroll* > *Americas* > *USA* > *Tools* > *Display Results* or enter transaction code **PC_PAYRESULT**.	The *Display payroll results* screen is displayed.	
2.	**Select Employee(s)**	In the *Selection* part of the screen, enter the *Personnel number* of the particular employee or select a range of personnel numbers. Optionally, you can specify the date starting with which the payroll results should be displayed: *all results from*: **<payroll result start date>** **Note** If you leave this field blank, all existing payroll results for the selected employee will be displayed. When done, choose *Transfer (Enter)*.	In the *Personnel numbers selected* part located on the left-hand side of the screen, the employee you have selected is listed. The symbol in the *Res.* (meaning **Payroll results available**) column of the table shows if there are results available in the selected period: • the green square means *Payroll results available* • the red circle means *No Payroll Results Exist* • the grey rhombus means that you have no authorization to view payroll results In the *Payroll Results <employee name >/USA* part located on the right-hand side of the screen, the existing payroll results for the selected employee are displayed.	
3.	**Check Retroactive Status Indicator**	To see the retroactive status indicator, check the *Current Indicator* column in the *Payroll Results <employee name > / USA* section of the screen for the status indicators: • *A* - current result • *P* - previous result • *O* - for other results		
4.	**Select Payroll Result for Payroll Period**	Select an appropriate payroll result record and choose the *Display Overview* icon.	The system displays the list of all tables of the payroll result that are relevant to the country of the employee, and the number of entries per table.	

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail
5.	**View Table Content**	Select a displayed table and choose the *Display Content* icon. **Note** The table *RT* (meaning **Results Table**) contains all wage types to be processed. You must make sure that the wage types are correct. You can achieve this with the reconciliation or wage type reporter report.	The employee payroll results for the retroactive calculation have been displayed for the payroll period selected.	

4.2 Maintain Employee Retroactive Accounting Limit

Purpose

The HR Administrator changes the personal retroactive accounting limit for an employee.

The retroactive accounting limit determines the date up to which you may change master and time data in the payroll past, and, in the case of a retroactive run, the earliest date to which the system can run retroactive accounting. The retroactive accounting limit refers to personnel numbers.

With the retroactive accounting limit, the HR Administrator can, for example, determine that no more retroactive accounting can be performed in the previous year after a certain point in time.

The retroactive accounting limit in the payroll control record is stored for the payroll area as the start date of the earliest possible retroactive accounting period.

Note

You can only edit the retroactive accounting limit for the payroll area when the payroll control record has the status *Exit Payroll*.

The retroactive accounting limit is stored for an employee in infotype **Payroll Status** (IT0003).

Example

Determining the Retroactive Accounting Limit

Name of employee	Hiring date of employee	Earliest possible retroactive accounting period in control record of payroll area	Earliest personal retroactive accounting period of employee (infotype Payroll Status)
<employee 1>	Jan. 01, 2010	Jan. 2014	July 01, 2014
<employee 2>	Aug. 01, 2014	Jan. 2014	No entry
<employee 3>	Jan. 01, 2010	Jan. 2014	July 01, 2012

The system always uses the most recent of the three dates that are relevant to the process of determining an employee's retroactive accounting limit. Up to this date, an employee's master data that is relevant to payroll can be changed with retroactive effect. The employee's absolute retroactive accounting limit is his or her hiring date.

Therefore, the employees listed above have the following retroactive accounting limits:

- <employee 1>: July 01, 2014.
- <employee 2>: August 01, 2014.
- <employee 3>: January 01, 2014.

Prerequisites

A retroactive change in the employee's master data must have been maintained.

Procedure

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail
1.	**Log on as HR Administrator**	Access the *Employee Central Payroll* Menu and navigate to *Human Resources* > *Personnel Management* > *Administration* > *HR Master Data* > *Maintain* or enter transaction code **PA30**.	The *Maintain HR Master Data* screen is displayed.	

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail
2.	**Enter Employee's Personnel Number**	In the *Personnel no.* field, enter the employee's personnel number and choose *Enter*.	A short profile of the employee is displayed, containing name, employee group / subgroup, and personnel. On the *Maintain HR Master Data* screen, the infotypes in the different tabs for which data is stored in the system are marked with a green check mark.	
3.	**Go to Payroll Status**	From the menu bar, choose *Utilities* > *Change payroll status*.	The *Change Payroll Status* screen is displayed.	
4.	**Change Earliest Personal Retroactive Accounting Date**	In the *Payroll/Retroactive Accounting* section of the *Change Payroll Status* screen, you can change the earliest personal retroactive accounting date: *Earl.pers. RA date*: select date from calendar help.	The date for which master and time data changes in the payroll past are allowed for the employee has been viewed and updated.	

4.3 Maintain Payroll Area Retroactive Accounting Limit

Purpose

The Payroll Administrator changes retroactive accounting limit for a payroll area. This can be done only while exiting payroll.

Prerequisites

> ⚠ Caution
>
> The retroactive accounting limit can only be changed **after** payroll status has been set to *Exit payroll* and **before** the payroll control record is saved.

Procedure

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail
1.	**Log on as Payroll Administrator**	Access the **Employee Central Payroll** Menu and navigate to *Human Resources* > *Payroll* > *Americas* > *USA* > *Tools* > *Control Record* or enter transaction code **PA03**.	The *Payroll control record* screen is displayed.	
2.	**Enter Payroll Area**	On the *Payroll control record* screen, select the payroll area for which the payroll control record should be set: *Payroll area*: select one of the following values: • **UM** for HR-US: Monthly. • **US** for HR-US: Semi-monthly. • **UW** for HR-US: Weekly. • **UX** for HR-US: Bi-weekly. Choose *Enter*.		
3.	**Delete Existing Payroll Control Record**	To set the payroll control record to the appropriate payroll period for testing, the existing record must be deleted. On the *Payroll control record* screen, choose *Delete*.		
4.	**Create Payroll Control Record**	Choose *Create* to create the payroll control record for the selected payroll area with the value of your pay period. **Example** For example, if you need pay period *10 2016*, you choose **09 2016**.		
5.	**Enter Data**	On the *Payroll control record* screen, enter the following data: *Payroll period*: **<last payroll period paid>** **Example** For example, if payroll period *10* is being processed, enter payroll period **09**. *Earliest retro acctg period*: **<new retroactive accounting limit>**		
6.	**Save Data**	Save your entries.		

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail
7.	**Change Payroll Area Status**	**Option 1:** Choose *Change*. Choose *Released f. Payroll* to change the status of the payroll control record accordingly. The *Pay period* field shows *10 2016*. Save your entries to process pay period *10 2016*. **Option 2:** In the *Employee Central Payroll* Menu navigate to *Human Resources* > *Payroll* > *Americas* > *USA* > *Payroll* > *Release payroll* and on the upcoming *Release for payroll* dialog box, choose *Yes*.	The earliest retroactive accounting limit has been updated for the payroll control record for the payroll area selected.	
8.	**Repeat test steps #2 to #7**	Repeat test steps # 2 to # 7 for all payroll areas mentioned in test step # 2.		

5 More Information

5.1 Process Integration

The process to be tested in this test script is part of a chain of integrated processes.

5.1.1 Preceding Processes

You may first have completed the following processes and conditions before you start with the test steps:

Process	Business Condition
Payroll and Post Payroll Processing	In order to execute a retroactive payroll, the payroll and post payroll processing has to be carried out.

5.1.2 Succeeding Processes

After completing the activities in this test script, you can continue testing the following business processes:

Process	Business Condition
Payroll and Post Payroll Processing	In the next regular payroll run, the old payroll results must be checked, and, if necessary, the payroll run must be repeated. The system automatically creates a retroactive accounting run in the payroll past.

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