

## HOW TO READ A SPANISH PAYSLLIP

Payslips are considered a legal document, being the official receipt of the contractual relationship with the employer and the exchange of payment/ services rendered. A copy must be provided to the employee on a monthly basis (can be electronic format, on an online portal, hard copy in hand). The periodicity is monthly, run on a 30 calendar day month, and must contain Employer AND Employee details (including registration numbers), all gross pay items, all deductions and final Net pay. Please find below a sample payslip and the description on what each item is. Each payslip is run taking into account the CBA applicable and the variables that the employer offers.

NIF. 08888888D				9999				
EMPRESA				DOMICLIO				
CLIENTES VARIOS SIMULACION				Nº INS. S.S.				
				00/0000000-00				
TRABAJADORA				CATEGORIA	Nº MATRIC	ANTIGUEDAD	D.N.I	
CASO 1						1 ENE 16	XXXXXXXXT	
Nº AFILIACION S.S.	TARIFA	COD.CT	SECCION	NRO.	PERIODO		TOT. DIAS	
00/00000000-00	1	100		ZZZZZZ	MENS 01 ENE 16 a 31 ENE 16		30	
QUANTIA	PRECIO	CONCEPTO				DEVENGOS	DEDUCCIONES	
30,00	40,243	1	*SALARIO BASE				1.207,28	
		3	*MEJORA VOLUNTARIA ABSORB/COMPS				2.959,38	
30,00	13,333	6	*PP EMPRESA				400,00	
		7	*VEHICULO				186,67	
		30	*PP EXTRAS				833,34	
		789	DESCUENTO CONCEPTOS EN ESPECIE					586,67
		995	COTIZACION CONT.COMU 4,70					171,17
		996	COTIZACION FORMACION 0,10					3,64
		997	COTIZACION DESEMPLEO 1,55					56,45
		999	COTIZACION I.R.P.F. 25,56					1.325,71
REM. TOTAL	P.P.EXTRAS	BASE S.S.	BASE A.T. Y DES.	BASE I.R.P.F.	T. DEV ENGA DO	T. A DEDUCIR		
5.586,67		3.642,00	3.642,00	5.186,67	5.586,67	2.143,64		
* Percepciones Salariales sujetas a Cot. S.S.				- Percepciones no Salariales excluidas Cot. S.S.				
FECHA	SELLO EMPRESA		RECIBI					
31 ENERO	2016							
						LIQUIDO A PERCIBIR		
						3.443,03		
IBAN:								
SWIFT/BIC:								
DETERMINACIÓN DE LAS B. DE COTIZACIÓN A LA S.S. Y CONCEPTOS DE RECAUDACIÓN CONJUNTA Y APORTACIÓN DE LA EMPRESA								
	CONCEPTO	BASE	TIPO	APORTACIÓN EMPRESARIAL				
1.	Contingencias comunes.....	3.642,00	23,60	859,51				
	AT y EP.....	3.642,00	1,35	49,17				
2.	Contingencias profesionales y conceptos de recaudación conjunta	3.642,00	5,50	200,31				
	Formación Profesional.....	3.642,00	0,60	21,85				
	Fondo Garantía Salarial.....	3.642,00	0,20	7,28				
3.	Cotización adicional horas extraordinarias.....							

## DEMOGRAPHICS

NIF. 08888888D				9999			
EMPRESA			DOMICILIO			Nº INS. S.S.	
CLIENTES VARIOS SIMULACION						00/0000000-00	
TRABAJADORA			CATEGORIA	NºMATRIC	ANTIGUEDAD	D.N.I.	
CASO 1					1 ENE 16	XXXXXXXXT	
Nº AFILIACION. S.S.	TARIFA	COD.CT	SECCION	NRO.	PERIODO		TOT. DIAS
00/00000000-00	1	100		ZZZZZZ	MENS 01 ENE 16 a 31 ENE 16		30

<b>NIF</b>	Employer Company Spanish Tax Identification Number
<b>EMPRESA</b>	Employer Company Legal Name
<b>DOMICILIO</b>	Employer registered address
<b>Nº INS SS</b>	Employer social security contribution code ( CCC)
<b>TRABAJADOR</b>	Employee Full Name
<b>CATEGORIA</b>	Job category based on category ranged in the applicable CBA
<b>Nº MATRIC</b>	Not in current use
<b>ANTIGUEDAD</b>	Seniority – starting date in the company
<b>DNI</b>	Employee Identification Number ( DNI or NIE)
<b>Nº AFILIACION SS</b>	Employee Social security affiliation number
<b>TARIFA</b>	Category range group code
<b>COD CT</b>	Type of contract
<b>SECCION</b>	Work center
<b>NRO</b>	Employee number
<b>PERIODO</b>	This shows information for the current pay period
<b>TOT. DIAS:</b>	Days in the month payroll is run on



**PP EXTRAS**

Prorate amount of the 13<sup>th</sup> and 14<sup>th</sup> extra pay. This is not always applicable as the employer as per company policy or stipulated in the applicable CBA can either make the extra payments in separate installments or pay it thought out the year. In this case, the June and December extra pay is divided into 12 months and paid monthly.

**DEDUCTIONS**

**DESCUENTO CONCEPTOS EN ESPECIE** The earlier discussed benefits in kind deductions.

- COTIZACION. CONT. COMU** EE Soc Security Contribution - Common Contig.
- COTIZACION. FORMACIÓN.** EE Soc Security Contribution - Professional Training.
- COTIZACION. DESEMPLEO** EE Soc Security Contribution – Unemployment.

These are the employees contributions towards the social security for the different government funds.

This is calculated on the niable taxable base ( **BASE SS**)

All niable earnings are marked with an \* .

The is a social security ceiling taxable base of 3.642,00€ for 2016 on which a 6.35% is niable for the employee. In this scenario, even though the employee has higher income, is capped.

**COTIZACION IRPF.** PAYE - withholding tax on earnings .  
This is calculated on the taxable base ( **BASE IRPF**)

**TOTALS**

REM. TOTAL	P.P.EXTRAS	BASE S.S.	BASE A.T. Y DES.	BASE I.R.P.F.	T. DEVENGADO	T. A DEDUCIR
5.586,67		3.642,00	3.642,00	5.186,67	5.586,67	2.143,64
* Percepciones Salariales sujetas a Cot. S.S.			- Percepciones no Salariales excluidas Cot. S.S.			

- REM TOTAL** Total remuneration
- BASE SS** Niable taxable base
- BASE AT Y DES** Niable taxable base for accidents and unemployment
- BASE IRPF** Taxable base
- T DEVENGADO** Sum of all earnings
- T A DEDUCIR** Sum of all Deductions

## NET PAY

FECHA 31 ENERO 2016	SELLO EMPRESA	RECIBI		
IBAN:		<table border="1"> <tr> <td>LIQUIDO A PERCIBIR</td> </tr> <tr> <td>3.443,03</td> </tr> </table>	LIQUIDO A PERCIBIR	3.443,03
LIQUIDO A PERCIBIR				
3.443,03				
SWIFT/BIC:				

**FECHA** Date and location  
**SELLO EMPRESA** Company stamp / signature  
**RECIBI** Employee signature  
**LIQUIDO A PERCIBIR** Total NET PAY ( take home pay for employee)

## SOCIAL SECURITY CONTRIBUTION DETAIL

DETERMINACIÓN DE LA S.B. DE COTIZACIÓN A LA S.S. Y CONCEPTOS DE RECAUDACIÓN CONJUNTA Y APORTACIÓN DE LA EMPRESA			
CONCEPTO	BASE	TIPO	APORTACIÓN EMPRESARIAL
1. Contingencias comunes.....	3.642,00	23,60	859,51
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Desempleo.....	3.642,00	5,50	200,31
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Fondo Garantía Salarial.....	3.642,00	0,20	7,28
3. Cotización adicional horas extraordinarias.....			

ER Social Security deductions = 31.25% of the niable taxable income depending on the CBA the percentage will differ and it is the same taxable base as the employee, with the same cap.

### DETERMINATION OF THE BASES OF SOCIAL SECURITY CONTRIBUTIONS AND JOINT COLLECTION CONCEPTS AND OF THE TAXABLE BASES SUBJECT TO TAX WITHHOLDINGS AND COMPANY CONTRIBUTION

1. Common Contingencies
2. Professional contingencies and joint collection
  - Work Accident
  - Unemployment
  - Professional Training
  - Fund for salary guarantee
3. Contribution for extra hours