irpf by nunsys

irpf
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Define the set of withholdings for customers, vendors and Items.

Post purchase and sale documents with IRPF generating the entries and accounting entries.

Verify the accumulated entries in a period, generates the IRPF settlement and the official presentation Models (111,115,180 and 190).

Simple and agile configuration, ready for use in a few minutes.

User Guide

01. Introduction

IRPF by Nunsys allows you, after a guided setup process, to post all your purchase and sale documents with IRPF, according to the indicated specifications. As you post documents, you can consult several reports stating the withholdings from customers and/or vendors, or the tax bases and tax amounts to be declared in a specified period. Of course, you can obtain in a very simple way the IRPF settlement and post it creating general ledger entries and marking the entries as automatically closed.

To complete the process, **IRPF by Nunsys** will allow you to generate the corresponding electronic files to be submitted to the AEAT (115 and 180 models). Models 190 and 111 can be partially generated, because employees withholdings are not included.

[1]IRPF by Nunsys does not include withholding taxes on employee income, managed by external payroll software. Models 111 and 190 do not include such information.
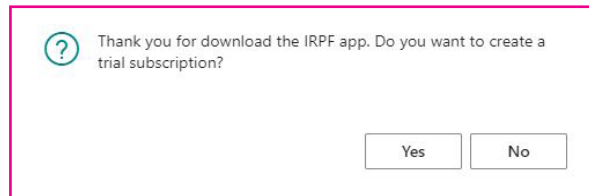
02. Configuración

2.1. Flujo de trabajo

DATA DEFINITION

• Income Type, Keys, SubKeys, Models, Source Code

WITHHOLDINGS SETUP

• Setting Withholdings Types and rates
• Assign Withholding information in Vendor and Customer cards
• Setup General Product Posting Groups

SALES AND PURCHASE DOCUMENTS

• Sales and Purchase Orders
• Sales and Purchase Invoices
• Sales and Purchase Credit Memos

IRPF REPORTS

• Income Tax Report 111
• Income Tax Report 190

POSTING INCOME TAX

• Generate and Post IRPF Settlement

IRPF Models

• Generate Income Tax disks 111, 115, 190, 180

2.2 Step by step setup

When IRPF by Nunsys product installation takes place, a trial subscription is needed to be registered. Otherwise, the system will display the following message every time the user tries to use the app. Please select "Yes" to create a trial subscription.

Before proceeding with definition of withholding types, you must setup some previous data.

• **Rent Class:** It is necessary to specify which class of income each subkey belongs to. There are only two possible values for that field: GENERAL and SAVINGS.

• **Models:** The different presentation Models required for income tax returns are defined.

• **List of Perceivers:** **They must be established and codified following the specifications of Tax Agency.**

• IRPF Sub-Key List: They must be established according to the codification that Tax Agency has determined. In this page, you define the type of receiver, the type of income and the Models used.

• Source Code Setup: If IRPF settlement is to be carried out with this Add-on, it will be necessary to configure a source code associated with the entries with withholding.

• Income tax retention setup: In this page, you will identify the withholding percentages and general ledger accounts that may be associated with the posting of sale and purchase documents. Each type of personal income tax will be classified as rental or professional.

• **Customers and Vendors Card Setup:** At the IRPF tab, it is necessary to define the type of withholding to be add-online.

• **General Product Posting Groups setup:** The product accounting groups, in which IRPF can be applied, will be identified.

If the posting group associated with an item, general ledger account, resource, etc. does not have the mark 'Allow Income tax retention,' will not apply withholding when it is included in a sale or purchase line associated with vendors or customers with the IRPF tab section informed.

• Item Card Setup

At sale and purchase document lines, IRPF may be applied to any type of them, that is, type = account, Item, Fixed asset, etc. In case of leasing of properties, if it is necessary to specify the cadastral reference and the situation of the property for the generation of some of the models, An Item card must be created and in this one to indicate these values.

The cadastral reference and location of the property is only transferred to IRPF entries of purchase documents.

Since an IRPF movement is generated per posted document, at the moment, only one purchase invoice linked to a property can be posted. In case of generating withholding Models, a purchase invoice must be posted per property.

Documents with IRPF withholdings

The Process Flows of documents with IRPF are exactly the same for sales and for purchases, both of them should be generated from a sales/purchase order or from an invoice. You can also post returns and sales/purchase credit memos with IRPF.

2.3 Example for purchase documents with IRPF

2.3.1 Creating a Purchase Order with IRPF

In the purchase order you can insert lines subject and not subject to withholding, both of account type and of Item type. If the vendor has a withholding configured and the general ledger account or Item is associated with a product accounting group that has the 'Allow withholding tax' mark active, by default, the Withholding Tax Code column will be filled with the one defined in the vendor card. If for any reason, you decide not to apply IRPF for this specific order, just delete the Withholding Tax Code of the line.

If an accounting account type line is inserted and the accounting group does not apply withholding, the vendor retention code is not transferred.

2.3.2 Posting purchase receipts

You can post a purchase receipt linked to an order with IRPF. In this case, tax information is not shown on the receipt document.

2.3.3 Create purchase invoice with IRPF

A purchase invoice will be posted with IRPF:
• Creating an invoice directly
• Creating an invoice and importing lines from posted purchase receipts
• Posting an invoice from the purchase order
The result will be the same in all cases.

2.3.4 Purchase Invoice Statistics

The IRPF amounts are shown at Purchase Invoice Statistics Page. The amount of personal income tax is not affected to VAT; therefore, it will not appear in sale and purchase invoice books.

2.3.5 Posting Purchase invoices with IRPF

2.3.5.1 Posted Purchase Invoices

After posting a purchase invoice with IRPF, these values can be consulted in the invoice history.

Open in Excel

T - PURCHASE INVOICE STATISTICS - 1005 · TECNOLOGÍAS HACETIEMPO

neral

ount Excl. VAT	1.000,00	Purchase (LCY)	1.000
Discount Amount	0,00	Quantity	
t. Discount Amount	0,00	Parcels	
al Excl. VAT	1.000,00	Net Weight	
6 VAT	160,00	Gross Weight	
al Incl. VAT	1.160,00	Volume	
6 IRPF	-150,00	Income Tax Base	1.000
al Document Amount	1.010,00		

es

	VAT %	EC %	LINE AMOUNT	VAT BASE	VAT AMOUNT	EC AMOUNT	AMOUNT INCLUDING VA
	16	0,00	1.000,00	1.000,00	160,00	0,00	1.160,0

2.3.5.2   G/L Entries

VENDOR CARD | WORK DATE: 28/02/2021   ✓ SAVED

30000 · Tecnologías Hacetiempo

Process   Request Approval   New Document   Navigate   Vendor   Show Attached | More options

General >   Tecnologías Hacetiempo

Address & Contact >   41020 | Sr. Cristian Osorio

Invoicing >

Payments >   PM | BANCO

Receiving >   CAF

Income Tax

Income Tax Retention Code	AUTONOMO_15	Income Tax Retention SubKey	01
Income Tax Retention %	15,00	Tax Amount Retention	0,00
Income Tax Retention Key	G		

2.3.5.3 Income Tax Retention Entries

When posting sales and purchase documents subject to personal income tax, a record will be created in the "Income Tax Entry" table. Based on the information in this table, the IRPF settlement and generation of reports and models will be carried out.
An IRPF movement will be generated per sale or purchase document.

2.3.6 Create a Purchase Credit Memo with IRPF

If vendor IRPF setup has been completed, and if the product accounting group applies IRPF, the IRPF withholding code will be filled in by default at document lines.

As with purchase invoices, you can generate the purchase credit memo with withholding either directly by creating a credit memo document or by posting a purchase return.

2.4 Example for sales invoice with IRPF

2.4.1 Create a sales invoice with IRPF

You can start the sales circuit from an order with personal income tax or directly, creating a sales invoice.

These are the generated G/L Entries

2.4.2 Create a Sales Credit Memo with IRPF

Functionality is the same as sales invoice with IRPF. It means, directly, or you will also have the option to create a sales return with IRPF and from this, create the Credit Memo.

IRPF Reports

As sales and purchase documents are posted, an entry is saved into table 'Income Tax. Entries'
It contains information about Income rates, posting date, the vendor or customer code associated,
Document Number, base amount, withholding amount, if it is pending or closed and other additional information.

There are several reports that allow get a list of entries, with customer or vendor information and
the base and withholding amounts to be declared in the period:

• Model tax 111: you must indicate the period of dates. and Income tax code you want to check.
If nothing is indicated on this last field, all the entries posted in the period will be listed.

Only entries pending settlement are shown.

The list is grouped by withholding tax code and vendor. The detail of the entries to be declared in the period with their bases and amounts is displayed.

• **Model Tax 190:** as in model 111, the report can be filtered by date period and by IRPF code.

The report groups the information by IRPF code and vendor.

Post Income tax

The IRPF settlement process will allow you to post the IRPF settlement journal entry and mark the IRPF entries as closed.

In the process you must indicate the closing date, the document number, and the settlement accounting account. Entries to be settled can be filtered by posting date and by withholding tax type. The process also requires the posting date. In this case, you must include the period date range you wish to settle.

Please take into account that, in case you insert a fixed date in the posting date field instead of a proper range, the process will only settle the movements registered in that date in case they exist. Otherwise, the system will show the following error message:

The settlement process performs the following tasks:
• Post and generate G/L Entries

• Marks as closed the IRPF transactions included in the settlement. The settled entries are no longer pending and the closing date field is updated.

The settled entries are no longer considered in reports 111 and 190 and subsequent settlement runs.

In this way, by filtering entries by closing date, information about entries declared in a period is always available.

An IRPF settlement cannot be undone, you can only adjust the settlement amount through a journal. In no case can you reopen the closed IRPF transactions.

2.5. IRPF Models

IRPF by Nunsys will allow you to generate the following electronic files:

• Model 111: will allow to include IRPF entries associated with vendor withholdings. For the time being, **it is not contemplated to include the amount associated with employee withholdings.**

• **Modelo 190:** annual statement of professionals and freelancers. An electronic file will be generated of all the 'Professional' type IRPF entries posted during the fiscal year.

After filling the options tab and accepting the process, the folder where to save the generated file will be requested.

• **Model 115:** allows you to declare the expenses associated with rent withholdings

• **Model 180:** annual rent declaration. It will be necessary that the vendors have well informed the postal code, population and province. The cadastral reference and the location of the property must also be specified in the Item card.
All IRPF entries of type 'Rent' posted in the period will be included.

After filling the options tab and accepting the process, the folder where to save the generated file will be requested..

If the IBAN code is indicated in the Company Information page, it will be reported in the file, so that the tax can be settled.

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