

# **Expense: Travel Allowance Configuration Guide – Spain**

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## Revision History

| Date  | Revision Notes/Comments  |
|---|--|
| January 21, 2022                            | Updated the copyright year; no other changes; cover date not updated   |
| February 5, 2020                            | Updated the copyright; no other changes; cover date not updated  |
| May 29, 2019                                | Updated the title and date on the cover page   |
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| January 17 2017                             | Changed copyright; no other content changes.   |
| October 27 2016                             | Updated the guide content to new corporate style; no content changes.  |
| February 19 2016                            | Added new option to support tracking of recurring visits to the same location in order to determine employee taxability  |
| June 13 2014                                | General updates in ConfigImporter (trx_type 500)   |
| December 28 2012                            | Made rebranding and/or copyright changes; no content changes   |
| August 2012                                 | Added new configuration setting for determining the rate location for a single day trip.   |
| August 12 2011                              | Added information about External URL and External URL's Text fields to the TA Configuration page   |
| December 14 2009                            | Changed the name of the <i>Travel Allowance</i> chapter to the <i>Expense: Travel Allowance Setup Guide</i>  |
| October 16 2009                             | Single row itinerary check can now be used in the current user interface   |
| August 28 for the September 18 2009 release | Added information about the new <b>Display Quick Itinerary Wizard</b> option on the <b>Edit Travel Allowance Configuration</b> page in Expense Configuration Administrator   |
| December 24 2008                            | The options on the <b>Edit Travel Allowance Configuration</b> page in Expense Configuration Administrator were rearranged into a more logical order. The options in <i>Configuration Options</i> in this guide were rearranged to match.<br>Functionality has not changed. |
| Oct 29 for November 14 2008                 | Initial publication for Concur Travel & Expense  |

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# Chapter 1: General Information

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**NOTE:** Multiple SAP Concur product versions and UI themes are available, so this content might contain images or procedures that do not precisely match your implementation. For example, when SAP Fiori UI themes are implemented, home page navigation is consolidated under the SAP Concur Home menu.

A company may reimburse its employees' travel expenses according to a schedule of set reimbursement rates, commonly known as "per diem" or "travel allowance" rates. The rates are determined by governmental and company policies and may differ depending on location and length of travel as well as partial days of travel, seasonal travel, and so on. Travel allowances apply to meals (which usually includes incidentals) and lodging expenses. Travel allowances do not apply to expenses such as car rentals, airline tickets, seminars, and so on.

There are two types of travel allowances: fixed and reimbursable.

## Fixed Allowances

With a **fixed** type of travel allowance, the employee is reimbursed the fixed rate regardless of the actual amount of expenses. For example, assume that the fixed rate for meals (including incidentals) is 52.29 EUR per day.

- If the employee spends less than 52.29 EUR per day, the employee keeps the difference.
- If the employee spends more than 52.29 EUR per day, the employee is responsible for paying the difference.

Since the employee is paid the amount regardless of the actual expense, the employee does not enter actual expenses into Concur Expense or collect receipts. The system creates the fixed-amount expenses based on location and duration information that the employee provides by preparing an itinerary.

## Reimbursable Allowances

With a **reimbursable** type of travel allowance, there is a schedule of reimbursement rates but the employee may or may not be paid the reimbursement rate.

The employee enters the actual expense into Concur Expense and the system compares the actual expense amount to the rate (limit). Then:

- If the actual expense is *less than or equal to* the limit amount, the company reimburses the employee for the actual expense amount.
- If the actual expense is *greater than* the limit amount, the company may reimburse the employee for the actual expense amount or perhaps only up to the limit amount.
  - ◆ If policy dictates that the employee is reimbursed the amount of the actual expense, then the company pays the employee the full amount of the expense but also keeps track of the amount that is over the limit. In some cases, the

amount paid to the employee that is over the limit becomes taxable to the employee. In other cases, the amount that is over the limit may not be billable to the client and may be charged as company overhead.

- ◆ If company policy dictates that the employee is reimbursed only up to the limit, then the employee is responsible for any amount above the limit.

## **Additional Definitions and Descriptions**

For additional information about travel allowances and the options for configuring the travel allowance pages in Expense, refer to the *Expense: Travel Allowance Setup Guide*.

For additional information about the Travel Allowance Import, refer to the *Travel Allowance Import* chapter in the client-facing Concur Expense - Import and Extract File Specifications.

# Chapter 2: Requirements

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## General

The Spanish travel allowance regulations define the allowable amounts of reimbursement to the employee for travel expenses. Any reimbursement above those defined is viewed as income by the taxation authorities. If a company elects to pay above the government allowance rates, then the company must also track the amount above the allowance as taxable income for the employee. It is common for collective agreements to set reimbursement amounts higher than those of the government.

Two methods of reimbursement are defined by the regulations: reimbursement for actual expense and reimbursement of a fixed allowance. Use of a fixed allowance for meals and actual expenses for lodging is the more commonly used method in Spain.

## Allowance Location

The following are rules for determining the travel allowance location.

- The day of departure uses the travel allowance rate for the traveler's location at midnight, most often this is the destination location.

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**NOTE:** The system defines *midnight* as 11:59 P.M.

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- The day of return travel gets the travel allowance rate of the last location visited (where the traveler spent the previous night).
- If several countries were visited during the same day, the last country visited that day decides the travel allowance rate (where the traveler spent the night).
- Ambiguity in regulatory interpretation for a single-day foreign trip allows the company to define the behavior. For a single-day trip (the traveler leaves and returns on the same date) the allowance location may be:
  - ♦ (Default) Always set as the domestic location.
  - ♦ Set as the last foreign location visited on the date.

## Rates

The tax regulations establish limits for reimbursement, which will not be considered taxable for the worker who receives them. These rates are not revised periodically and are updated rarely (they were last revised in 1998).

## Lodging Allowance

The employee is entitled to reimbursement for lodging for each night of travel spent outside the usual municipality, as long as an overnight stay is required.

There are no regulations that restrict the cost of lodging in a hotel. Reimbursement is typically based on the actual expense incurred.

## Meals Allowance

A meals allowance is available if the meal occurred outside the employee's usual municipality. Amounts differ depending on whether the trip was within Spain or abroad.

### Meals Allowance *with* an Overnight Stay

| Location | Amount      |
|----------|-------------|
| In Spain | 52.29 euros |
| Abroad   | 91.35 euros |

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**NOTE:** This rate data is provided as sample only and should always be verified against the current government regulations.

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### Meals allowance *without* Overnight Stay

If an employee travels outside the municipality where their job is located and there is no overnight stay, the tax limits are different than if there is an overnight stay:

| Destination | Amount      |
|-------------|-------------|
| In Spain    | 26.14 euros |
| Abroad      | 48.08 euros |

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**NOTE:** This rate data is provided as sample only and should always be verified against the current government regulations.

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## Multiple Trips on the Same Date

The company must decide how the allowance should be calculated when two or more trips occur on the same date. The recommended choice is to use cumulative rules.

With the recommended *cumulative* setting, a single allowance will be given for the trip with the longest duration for that date.

With the *separate* setting, each trip will be evaluated independently and will likely result in each receiving an allowance for the date.

## Provided Meals

Handling of provided meals is not clearly defined by the Spanish government. If meals are provided to the employee in addition to a fixed allowance, the amount of the meal can be deducted from the allowance. If this is not done, the amount of the meal may represent a taxable benefit to the employee.

There are three options available for supporting the deduction of provided meals. Each is enabled via the travel allowance configuration:

- Do not deduct for provided meals.

To use this option, set both **Deduct for Provided Meals** and **User Entry of Meals Amount** = N

- Display of check boxes to the end user where the user can indicate provided meals. In this case, the amount in the rate record defined for each provided meal indicated is deducted from the day's allowance. The amount in the record can be set to zero to record the provided meal with no reduction in allowance amount.

To use this option, set **Deduct for Provided Meals** = Y

- Display of a user entry field for a provided meal amount where the user can enter an amount representing the total cost of provided meals for that day. The allowance amount will be reduced by this entered amount.

To use this option, set **Deduct for Provided Meals** = N and **User Entry of Meals Amount** = Y

## Partial Days

The Spanish government does not define any rules for reducing the allowance amount for a partial day. Therefore, partial days will have no reduction and the traveler will be entitled to the full allowance as determined by other rules such as provided meals.

## Reporting Requirements

Allowances for meals and lodging expenses paid by the company must be included in the statements that the company makes to the tax authorities as benefits in kind even though they are exempt from taxation. This information is captured by Expense and available for use in reports created by the client.



## Chapter 3: System Calculation Logic

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### Meals

The calculation is based on the following information: date, rate location, travel allowance type, and provided meals.

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**NOTE:** Values in this calculation that are based on values set in a system calculation property are followed by the property name in brackets: [Example]

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1. The system looks up the base rate for the date and rate location. This becomes the calculated rate and the base rate. The calculated rate is now adjusted according to the following steps.
2. **No overnight stay:** If the trip does not involve an overnight stay (the trip starts and ends on the same calendar date), the calculated rate is set to the allowance amount with no overnight stay (stored in the rate record field Custom Rate).

The location of a single day trip will be determined based on the configuration for [domestic\_rates\_for\_single\_day\_trip]

- **Y (default)** – The domestic location will be used
  - **N** – The last location visited will be used for the date if foreign locations were visited
3. **Provided Meals:** The system subtracts the indicated meal amount for each meal that was provided from the calculated rate.
    - If configured as a check box per meal, the deduction amount is based on the amount loaded in the rate record for that meal, and may be zero.
    - If configured as a user-entered amount, the deduction amount is based on this user-entered amount.

### Lodging

The calculation is based on the following information: date, rate location, travel allowance type and overnight indicator. The trip is eligible for lodging for each day of the trip except the last day, when the employee is presumed to return home.

The system looks up the applicable lodging rate for the rate location in the rate tables.

## Chapter 4: System Calculation Properties

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Country-specific calculation properties are stored in the CT\_TA\_CALC\_METHOD\_PROPERTY table. **These properties are initialization data; therefore, these values are not imported via the Travel Allowance Importer.** These properties are used for all Spain travel allowance calculations. They cannot be set differently for different travel allowance configurations sharing the Austria calculation method.

The following properties are used for Spain rules:

| Name                                   | Value | Description  |
|--|-------|--|
| use_domestic_rates_for_single_day_trip | Y     | Determines the rate location for a single day foreign trip<br>Y= always set to domestic location<br>N – Use the last foreign location visited for the date |

## Chapter 5: Configuration Options

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These country-specific configuration options are presented in the same order and with the same record type (*trx\_type*) numbers as in the client-facing *Travel Allowance Import* chapter of the client-facing Concur Expense - Import and Extract File Specifications.

### **SettingsImporter (trx\_type 100)**

The *calc\_method\_code* = SPAIN.

The *rate\_feed\_time\_bands* field must be left blank for Spain rules.

| <b>Travel Allowance REQUIRED Rates</b>  |  |
|---|--|
| The settings below for the 100 record represent the <i>typical</i> settings for Spain and must be reviewed to ensure they are correct for a given client's needs. |  |
| <i>lodging_rate_required</i>  | Y  |
| <i>overnight_rate_required</i>  | N  |
| <i>meals_rate_required</i>  | Y  |
| <i>incidentals_rate_required</i>  | N  |
| <i>breakfast_deduction_required</i>   | Y (if provided meals check boxes are used) |
| <i>lunch_deduction_required</i>   | Y (if provided meals check boxes are used) |
| <i>dinner_deduction_required</i>  | Y (if provided meals check boxes are used) |
| <i>breakfast_bik_deduction_required</i>   | N  |
| <i>lunch_bik_deduction_required</i>   | N  |
| <i>dinner_bik_deduction_required</i>  | N  |
| <i>custom_rate_required</i>   | Y  |

### **TimeBandRateImporter (trx\_type 200)**

Not used by the Spain rule.

### **RateImporter (trx\_type 300)**

The *lodging\_rate*, *meals\_rate*, *breakfast\_deduction\_rate*, *lunch\_deduction\_rate*, and the *dinner\_deduction\_rate* are all required for domestic rate record.

There are two meals rates provided (as described in section *Meals Allowances*): meals **with** overnight stay and meals **without** overnight stay. The rate for meals **with** overnight stay must be loaded into the 300 record in the **meals\_rate** field, and the rate for meals **without** overnight stay must be loaded into the **custom\_rate** field.

If provided meals check boxes are used, an amount must be provided for the breakfast, lunch, and dinner deduction amount. This amount may be zero but cannot be null.

**ExpiredRateImporter (trx\_type 310)**

There are no special requirements for this country.

**RateLocationMapImporter (trx\_type 400)**

There are no special requirements for this country.

**ConfigImporter (trx\_type 500)**

After the initial import, the configuration can be modified via import or using **Administration > Expense Admin > Travel Allowance** (left menu), on the **Configurations** tab.

The table below describes the options specific to this country. Note the following:

- The field descriptions are not shown here. Refer to the *Expense: Travel Allowance Setup Guide*.
- The **Field** column below shows the field name as it appears and in the same order as on the **Modify Travel Allowance Configuration** page in **Administration > Expense Admin > Travel Allowance** (left menu), on the **Configurations** tab as well as in the *Expense: Travel Allowance Setup Guide*.

| Field                              | Country Specific Notes   |
|------------------------------------|--|
| <b>General Options</b>             |  |
| Configuration Name                 | Client preference  |
| Configuration Code                 | Client preference  |
| Calculation Method Code            | As described in the <i>SettingsImporter (trx_type 100)</i> section of this guide   |
| Rate Feed Code                     | Set based on client preferences  |
| Government and Company Rates Types | Typical setting is <i>Government</i>   |
| External URL                       | Optional link to open a new browser window displaying this site  |
| External URL's text                | Text label to display for the optional URL link  |
| Meals Type<br>Lodging Type         | Set based on client preferences<br>Typical settings for Spain are <i>Reimbursable (No Limit)</i> for meals and <i>None</i> for lodging                 |
| Display Wizard                     | Set based on client preferences<br>Typical setting for Spain is <i>Always</i>  |
| Wizard Prompt Text                 | Optional text for the display wizard prompt to the user, when Display Wizard is set to Prompt. This will be used in place of the standard Concur text. |
| Same Day                           | Typical setting is <i>Cumulative</i>   |

| Field  | Country Specific Notes  |
|--|---|
| Exchange Rate Day  | Default is <i>Expense Day</i> ; change if requested by the client   |
| Over Limit Distribution Method   | Default is <i>Prorate over all expenses</i> ; change if requested by the client   |
| Single Row Itinerary Check   | Activates a system audit rule that prevents the submission of an itinerary with only one row  |
| Use Overnight  | Typical setting is No (check box cleared)   |
| Use System Exception   | Typical setting is Yes (check box selected)   |
| User Entry of Extended Trip  | Typical setting is No (check box cleared)<br>This user-entered extended trip functionality can be used with SPANISH module if the appropriate records are added to the system calculation properties for the country. |
| Display Quick Itinerary Wizard   | Set based on client preferences   |
| <b>Rate Options</b>  |   |
| Combine Meals and Lodging Rates  | Set based on client preferences<br>Typical setting for Spain is No (check box cleared)  |
| Display Base Meals Rate  | Set based on client preferences   |
| Display Base Meals Rate In Rate Currency   | (Feature not yet available)   |
| Display Company and Government Limit Comparison  | Set based on client preferences<br>Typical setting is No (check box cleared)  |
| User Entry of Rate Location  | Typical setting is No (check box cleared)   |
| <b>Meals Options</b>   |   |
| Meals Deduction List   | Typical setting is Not Used   |
| Deduct for Provided Meals - Breakfast<br>Deduct for Provided Meals - Lunch<br>Deduct for Provided Meals - Dinner | Typical setting is No (check box cleared) for all three   |
| Default Breakfast to Provided  | Set based on client preferences<br>Typical Spanish setting is Yes (check box selected)  |
| Default Lunch to Provided  | Set based on client preferences   |
| Default Dinner to Provided   | Set based on client preferences   |
| Itemize Fixed Meals  | Typical setting is No (check box cleared)   |
| <b>Country-specific Options</b>  |   |
| Use Border Cross Time  | <b>Must</b> be set to No (check box cleared);<br>not supported for Spanish rules  |
| Use Lodging Type   | <b>Must</b> be set to No (check box cleared);<br>not supported for Spanish rules  |

| Field                              | Country Specific Notes   |
|------------------------------------|--|
| Use Percent Rule                   | <b>Must</b> be set to No (check box cleared); not supported for Spanish rules  |
| Use Short Distance                 | <b>Must</b> be set to No (check box cleared); not supported for Spanish rules  |
| Use Address List                   | Set based on client preferences<br>To pay an allowance even when that allowance is consider a taxable benefit, set to Yes (check box selected); otherwise, to pay no allowance when that allowance would be deemed taxable, do not select (check box cleared) this option. |
| Use Trip Length List               | <b>Must</b> be set to No (check box cleared); not supported for Spanish rules  |
| User Entry of Breakfast Amount     | <b>Must</b> be set to No (check box cleared); not supported for Spanish rules  |
| User Entry of Meals Amount         | Set based on client preferences for handling provided meals<br>Typical setting is No (check box cleared)   |
| User Entry of Within Municipality  | Typical setting is Yes (check box selected)  |
| Create itinerary rows based on air | Set based on client preferences  |

### ***ConfigMapImporter (trx\_type 600)***

There are no special requirements for this country.

### ***DeductPercentImporter (trx\_type 700)***

There are no special requirements for this country.

### ***DeductAmountImporter (trx\_type 800)***

There are no special requirements for this country.

