Documentation Pandora ERP system.

7. Employees and payrol administration

Table werknemers, lonen, wrkwnrln, loonbetalingen.

```
bisystem=# \d werknemers
                          Table "public.werknemers"
          Column           |         Type         | Collation | Nullable |        Default
---------------------------+----------------------+-----------+----------+------------------------
 werknemerID               | integer              |           | not null |
 loonID                    | integer              |           |          | 0
 accountID                 | integer              |           |          | 0
 reiskosten_vergoeding     | double precision     |           |          | 0
 loonheffing               | double precision     |           |          | 0
 pensioenpremie            | double precision     |           |          | 0
 reservering_vakantietoeslag | double precision   |           |          | 0
 werkgevers_pensioenpremie | double precision     |           |          | 0
 periodieke_uitkeringen    | double precision     |           |          | 0
 indienst                  | character varying(10)|           |          | ''::character varying
 loontrede                 | integer              |           |          | 0
 overige_inhoudingen       | double precision     |           |          | 0
 bedrijfsauto              | double precision     |           |          | 0
 overige_vergoedingen      | double precision     |           |          | 0
 verlofsaldo               | double precision     |           |          | 0
 extraverlof               | double precision     |           |          | 0
 saldo_uren_geboekt        | double precision     |           |          | 0
 wnrloonID                 | integer              |           |          | 0
Indexes:
    "werknemers_pkey" PRIMARY KEY, btree ("werknemerID")
Foreign-key constraints:
    "accounts_accountID_fkey" FOREIGN KEY ("accountID") REFERENCES accounts("accountID")
    "lonen_loonID_fkey" FOREIGN KEY ("loonID") REFERENCES lonen("loonID")
Referenced by:
    TABLE "loonbetalingen" CONSTRAINT "werknemers.werknemerID_fkey" FOREIGN KEY ("werknemerID") REFERENCES werknemers("werknemerID")
    TABLE "wrkwnrln" CONSTRAINT "werknemers_werknemerID_fkey" FOREIGN KEY ("werknemerID") REFERENCES werknemers("werknemerID")
```

```
bisystem=# \d lonen
                     Table "public.lonen"
    Column     |         Type          | Collation | Nullable |        Default
---------------+-----------------------+-----------+----------+------------------------
 loonID        | integer               |           | not null |
 tabelloon     | double precision      |           |          | 0
 werkuur       | double precision      |           |          | 0
 reisuur       | double precision      |           |          | 0
 direct        | boolean               |           |          | true
 maandloon     | double precision      |           |          | 0
 functieomschr | character varying(32) |           |          | ''::character varying
 boekdatum     | character varying(10) |           |          | ''::character varying
Indexes:
    "lonen_pkey" PRIMARY KEY, btree ("loonID")
Referenced by:
    TABLE "werknemers" CONSTRAINT "lonen_loonID_fkey" FOREIGN KEY ("loonID") REFERENCES lonen("loonID")
    TABLE "wrkwnrln" CONSTRAINT "lonen_loonID_fkey" FOREIGN KEY ("loonID") REFERENCES lonen("loonID")
    TABLE "params" CONSTRAINT "lonen_loonID_fkey" FOREIGN KEY ("loonID") REFERENCES lonen("loonID")
```

```
bisystem=# \d wrkwnrln
                      Table "public.wrkwnrln"
    Column      |         Type          | Collation | Nullable |        Default
----------------+-----------------------+-----------+----------+------------------------
 wrkwnrurenID   | integer               |           | not null |
 werknemerID    | integer               |           |          |
 boekdatum      | character varying(10) |           |          | ''::character varying
 aantaluren     | double precision      |           |          | 0
 werknummerID   | integer               |           |          |
 bruto_loonbedrag | double precision    |           |          | 0
 meerwerkstatus | boolean               |           |          | false
 soort          | character varying(15) |           |          | ''::character varying
 tabelloon      | double precision      |           |          | 0
 reisloon       | double precision      |           |          | 0
 loonID         | integer               |           |          |
Indexes:
    "wrkwnrln_pkey" PRIMARY KEY, btree ("wrkwnrurenID")
Foreign-key constraints:
    "lonen_loonID_fkey" FOREIGN KEY ("loonID") REFERENCES lonen("loonID")
    "werknemers_werknemerID_fkey" FOREIGN KEY ("werknemerID") REFERENCES werknemers("werknemerID")
```

```
bisystem=# \d loonbetalingen
                        Table "public.loonbetalingen"
          Column           |         Type          | Collation | Nullable |        Default
---------------------------+-----------------------+-----------+----------+------------------------
 betalingID                | integer               |           | not null |
 accountID                 | integer               |           |          |
 werknemerID               | integer               |           |          |
 periode                   | character varying(7)  |           |          | ''::character varying
 brutoloon                 | double precision      |           |          | 0
 pensioenpremie            | double precision      |           |          | 0
 wg_pensioenpremie         | double precision      |           |          | 0
 bijtelling_auto           | double precision      |           |          | 0
 alg_heffingskorting       | double precision      |           |          | 0
 arbeidskorting            | double precision      |           |          | 0
 loonheffing               | double precision      |           |          | 0
 res_vakantietoeslag       | double precision      |           |          | 0
 wg_WAO_IVA_WGA            | double precision      |           |          | 0
 wg_AWF                    | double precision      |           |          | 0
 wg_ZVW                    | double precision      |           |          | 0
 byz_tarief                | double precision      |           |          | 0
 loontrede                 | integer               |           |          | 0
 werkuren                  | double precision      |           |          | 0
 reisuren                  | double precision      |           |          | 0
 overuren_125              | double precision      |           |          | 0
 overuren_150              | double precision      |           |          | 0
 overuren_200              | double precision      |           |          | 0
 uren_verlof               | double precision      |           |          | 0
 uren_ziek                 | double precision      |           |          | 0
 uren_dokter               | double precision      |           |          | 0
 uren_feestdag             | double precision      |           |          | 0
 uren_geoorloofd_verzuim   | double precision      |           |          | 0
 uren_ongeoorloofd_verzuim | double precision      |           |          | 0
 uren_extra_verlof         | double precision      |           |          | 0
 reisuurloon               | double precision      |           |          | 0
 uurloon                   | double precision      |           |          | 0
 periodieke_uitkering      | double precision      |           |          | 0
 inhouding_overig          | double precision      |           |          | 0
 vergoeding_overig         | double precision      |           |          | 0
 vergoeding_reiskosten     | double precision      |           |          | 0
 nettoloon                 | double precision      |           |          | 0
 boekdatum                 | character varying(10) |           |          | ''::character varying
 voornaam                  | character varying(30) |           |          | ''::character varying
 tussenvoegsel             | character varying(10) |           |          | ''::character varying
 achternaam                | character varying(50) |           |          | ''::character varying
 geboortedatum             | character varying(10) |           |          | ''::character varying
 loonschaal                | integer               |           |          | 0
 indienst                  | character varying(10) |           |          | ''::character varying
 verlofsaldo               | double precision      |           |          | 0
 bedrag_byz_tarief         | double precision      |           |          | 0
 bruto_variabel            | double precision      |           |          | 0
 straat                    | character varying(43) |           |          | ''::character varying
 postcode                  | character varying(6)  |           |          | ''::character varying
 huisnummer                | integer               |           |          | 0
 toevoeging                | character varying(7)  |           |          | ''::character varying
 woonplaats                | character varying(24) |           |          | ''::character varying
 saldo_uren_geboekt        | double precision      |           |          | 0
 maandwerkuren             | double precision      |           |          | 0
 uren_geboekt              | double precision      |           |          | 0
Indexes:
    "loonbetalingen_pkey" PRIMARY KEY, btree ("betalingID")
Foreign-key constraints:
    "account.accountID_fkey" FOREIGN KEY ("accountID") REFERENCES accounts("accountID")
    "werknemers.werknemerID_fkey" FOREIGN KEY ("werknemerID") REFERENCES werknemers("werknemerID")
```

Printout from table params, deductions on payments, factor factor of gross wages, and zero rating amounts.

32	loonheffing1	0.37 factor	0.00	20142.00	2018-02-13	false	0.00
33	loonheffing2	0.41 factor	20142.00	33994.00	2018-02-13	false	0.00
34	hoonheffing3	0.41 factor	33994.00	68507.00	2018-02-13	false	0.00
35	loonheffing4	0.52 factor	68507.00	0.00	2018-02-13	false	0.00
36	heffingskorting alg1	2265.00 bedrag	0.00	20142.00	2018-02-13	false	0.00
37	heffingskortingalg2	0.05 factor	20142.00	68507.00	2018-02-13	false	0.00
38	heffingskortingalg3	0.00 factor	68507.00	0.00	2018-02-13	false	0.00
39	arbeidskorting1	0.02 factor	0.00	9468.00	2018-02-13	false	0.00
40	arbeidskorting2	0.28 factor	9468.00	20450.00	2018-02-13	false	0.00
41	arbeidskorting3	3249.00 bedrag	20450.00	33112.00	2018-02-13	false	0.00
42	arbeidskorting4	0.04 factor	33112.00	123362.00	2018-02-13	false	0.00
43	arbeidskorting5	0.00 factor	123362.00	0.00	2018-02-13	false	0.00
44	reserve	0.00	0.00	0.00	2018-02-13	false	0.00
45	pensioenfonds	0.20 factor	13344.00	105075.00	2018-02-13	false	0.00
46	byztarief1	0.37 factor	0.00	6512.00	2018-02-13	false	0.00
47	byztarief2	0.35 factor	6512.00	10226.00	2018-02-13	false	0.00
48	byztarief3	0.08 factor	10226.00	18937.00	2018-02-13	false	0.00
49	byztarief4	0.37 factor	18937.00	20143.00	2018-02-13	false	0.00
50	byztarief5	0.46 factor	20143.00	22029.00	2018-02-13	false	0.00
51	byztarief6	0.46 factor	22029.00	33113.00	2018-02-13	false	0.00
52	byztarief7	0.49 factor	33113.00	33995.00	2018-02-13	false	0.00
53	byztarief8	0.49 factor	33995.00	34405.00	2018-02-13	false	0.00
54	byztarief9	0.49 factor	34405.00	68508.00	2018-02-13	false	0.00
55	byztarief10	0.56 factor	68508.00	133232.00	2018-02-13	false	0.00
56	byztarief11	0.52 factor	133232.00	0.00	2018-02-13	false	0.00

Table lonen (wages) store the hourly wage, belonging to a certain workgroup.
Table werknemers (employees) store the wage step a 3% / year.
Together this items forms the base for the monthly payments.
From the module muteren lonen (transactions hours), is determined the number of worked or absent hours. Those hours are stored in the table wrkwnrln (hour transactions).
With the data from table lonen (wages) and employees wage steps (werknemers loontredes) the gross payment off the monthly payment is determined.
The working hours are added on the working discipline in table werken and also added as costs in table werken on the respective worknumber.
With the date of booking the hours (working of absent hours) can be gathered for the month of payment.
By the module uitbetalenLonen (payingWages) is with use of the table params items (see the printout above) the net payment determined by the table loonbetalingen.
The gross payment is taxed as follows:
With params-items 36 up to and including 43 is determined what duty-free rate is used. (on yearly base, recalculated to monthly period).
Above this wages are taxed, according to factors from params-items 32 up to and including 35

taking into account lower and upper limit from the fields 4 and 5 (starting from field 0).
Thurdermore some deductions and allowances are settled.
These are:
Pension premium.
Travel allowance.
Addition use company car. (Tax requirement)
With special rewards (overtime, holiday bonus) taxes are determined from the table params-items
46 up to and including 56. The amounts limits applied are stored in fields 4 and 5 (starting from 0).
Also a percentage of the monthly payment is added monthly for holiday bonus in the table
werknemers (employees).

Example of a wage payment printing from the program uitbetalenLonen (payroll wages).

```
|                          Loonspecificatie Oktober 2017

                     verwerkingsdatum      accountnr werknemer           jaar periode
Geadresseerde        2019-07-26            100000010   1    werkgever     2017-10
=================================================================================
                                               Pandora Connect B.V.,
     Dirk Jan  Jansen,                         Lange Dreef 7,
     Rijsenborch 61 ,                          4131 NJ Vianen.
     4132HK VIANEN UT.                         Telefoon: 0347377304
                                               e-mail: dj.jansen@casema.nl
=================================================================================
Betalingen/Inhoudingen/dagen/uren/bedragen         belastbaar voor
Omschrijving                  deze periode     tabel   tab.bijz.bel
---------------------------------------------------------------------------------
Bruto loon                       3081.69     3081.69
125% overwerk                     224.47                   224.47
150% overwerk                       0.00                     0.00
200% overwerk                       0.00                     0.00
Reisuren                            0.00                     0.00
Reisvergoeding                     66.45
Overige vergoedingen                0.00
Periodieke vergoedingen             0.00

              Betalingen         3372.62     3081.69       224.47
=================================================================================
Pensioenpremie SPF  onbelast      136.80
Loonheffing minus kortingen      1054.01     1054.01
Belasting Bijzonder Tarief        110.28                   110.28
              Inhoudingen        1301.10
---------------------------------------------------------------------------------
Bijtelling Auto                   403.33
              Bijtellingen                     403.33
---------------------------------------------------------------------------------
Netto Loon                       2071.52
Betaling op bankrekening                     Overige gegevens
=================================================================================
Weekdagen deze maand x 8 uur      184.00   Werkgeversdeel pensioenpremie    273.61
Gewerkte uren deze maand           56.35   Werkgeverspremie WIA,IVA,WGA     225.32
Geboekte uren deze maand          116.09   Reservering AWF                   94.85
Overuren 125% deze maand           10.10   Werkgeverspremie ZVW             262.93
Overuren 150% deze maand            0.00   Res.vakantietoeslag cumulatief  1479.21
Overuren 200% deze maand            0.00   Loonschaal                        19.00
Uren verlof deze maand             16.00   Loontrede                          5.00
Uren extra verlof                   0.00   Percentage bijzonder tarief       49.13
Uren feestdag                      10.34   Geboortedatum                1945-04-17
Uren bezoek dokter                  0.00   Datum in diensttreding       1976-05-01
Uren ziekte                         8.00   Verloftegoed in  uren            184.00
Uren geoorl. verzuim               25.40   Uurloon                           17.78
=======================================    Reisuurloon                        9.03
Saldo werkuren cumulatief        -939.91
=================================================================================
Bedragen
Heffingsloon                     3081.69
Loonheffing                      1054.01
Algemene Heffingskorting          113.36
Arbeidskorting                    289.79
=================================================================================
=================================================================================
```

Thurdermore some taxes will be paid by the employer, these items are:

70	wg_WAO_IVA_WGA	0.07	factor	0.00	0.00	2018-02-26	false	0.00
71	wg_AWF	0.03	factor	0.00	0.00	2018-02-26	false	0.00
72	wg_ZVW	0.08	factor	0.00	0.00	2018-02-26	false	0.00

This amounts off data are stored in the table loonbetalingen.
With this tables a printing is realised. (See example)
Monthly this printings are turned out.
Before the printings are turned out a check is done off all hours are filled in by the employees.
In the month of may the holiday bonus is paid, according to the saved amount in werknemers.

The numbers of the deductions in tables must be changed every year, according to the dutch tax rules.

Some items are stored in werknemers table, of which vacation allowance credit, leave hours and so on.

From the table lonen and tarieffactor from table params-item (9-19 and 73-96) are the costs of hourly work charge determined, for internal invoicing on the works.
The costs off this tarieffactor is determined by indirect costs, housing, machinecosts and so on.

Note:
The payroll administration is tuned in on the dutch situation, so the tax payments and other deductions will not apply to other countries. You have to apply your own rules for your country.