

Documentation Pandora ERP system.

7. Employees and payroll 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.wrkwlnrln"				
Column	Type	Collation	Nullable	Default
wrkwnrurenID	integer		not null	
werknemerID	integer			
boekdatum	character varying(10)			''::character varying
aantaluren	double precision			0
werknnummerID	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_vakantietoelage	double precision			0
wg_WAO_IVA_WGA	double precision			0
wg_AWF	double precision			0
wg_ZWF	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 of gross wages, and zero rating amounts.

See deduction printout from the table params_wages below.

25, 26 and 27 are deductions paid by the employer.

	deductionID [PK] integer	item character varying (30)	factor_charging double precision	amount_charging integer	lower_limit integer	upper_limit integer	date character varying (10)
1	1	loonheffing1	0.3655	0	0	20142	2024-07-25
2	2	loonheffing2	0.4085	0	20142	33994	2024-07-25
3	3	hoonheffing3	0.4085	0	33994	68507	2024-07-25
4	4	loonheffing4	0.5195	0	68507	0	2024-07-25
5	5	heffingskorting alg1	0	2265	0	20142	2024-07-25
6	6	heffingskortingalg2	0.04683	0	20142	68507	2024-07-25
7	7	heffingskortingalg3	0	0	68507	0	2024-07-25
8	8	arbeidskorting1	0.01764	0	0	9468	2024-07-25
9	9	arbeidskorting2	0.28064	0	9468	20450	2024-07-25
10	10	arbeidskorting3	0	3249	20450	33112	2024-07-25
11	11	arbeidskorting4	0.036	0	33112	123362	2024-07-25
12	12	arbeidskorting5	0	0	123362	0	2024-07-25
13	13	pensioenfonds	0.2	0	13344	105075	2024-07-25
14	14	byztarief1	0.3655	0	0	6512	2024-07-25
15	15	byztarief2	0.3479	0	6512	10226	2024-07-25
16	16	byztarief3	0.0849	0	10226	18937	2024-07-25
17	17	byztarief4	0.3655	0	18937	20143	2024-07-25
18	18	byztarief5	0.4553	0	20143	22029	2024-07-25
19	19	byztarief6	0.4553	0	22029	33113	2024-07-25
20	20	byztarief7	0.4913	0	33113	33995	2024-07-25
21	21	byztarief8	0.4913	0	33995	34405	2024-07-25
22	22	byztarief9	0.4913	0	34405	68508	2024-07-25
23	23	byztarief10	0.5555	0	68508	133232	2024-07-25
24	24	byztarief11	0.5195	0	133232	0	2024-07-25
25	25	wg_WAO_IVA_WGA	0.0677	0	0	0	2024-08-07
26	26	wg_AWF	0.0285	0	0	0	2024-08-07
27	27	wg_ZVW	0.079	0	0	0	2024-08-07

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 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 the gross payment off the monthly payment is determined.

The working hours are added on the working discipline in table werken (works) and also added as costs in table werken (works) on the respective work number.

With the date of booking the hours (working of absent hours) can be gathered for the month of payment.

By the module paying Wages is with use of the table params_wages (see the printout above) the net payment determined by the table loonbetalingen (wages payments)

The gross payment is taxed as follows:

With params_wages items 1 up to and including 4 is determined what duty-free rate is used. (on yearly base, recalculated to monthly period).

Above those wages are taxed, according to factors from params_wages 5 up to and including 7 taking into account lower and upper limit from the fields 5 and 6 (starting from field 1).

Furthermore some deductions and allowances are settled.

These are:

Pension premium.

Travel allowance.

Addition use company car. (Tax requirement)

With special rewards (holiday bonus and so on) taxes are determined from the table params_hours 14 up to and including 24. The amounts limits applied are stored in fields 5 and 6 (starting from 1). 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 payroll wages.

Loonspecificatie Oktober 2017

Geadresseerde	verwerkingsdatum	accountnr	werknemer	werkgever	jaar periode
	2019-07-26	10000010	1		2017-10
				Pandora Connect B.V., Lange Dreef 7, 4131 NJ Vianen. 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				
Bijtellingsen		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	
Saldo werkuren cumulatief	-939.91	Reisuurloon		9.03	
Bedragen					
Heffingsloon	3081.69				
Loonheffing	1054.01				
Algemene Heffingskorting	113.36				
Arbeidskorting	289.79				

This 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 (wages) and overhead_factor from table params_hours 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, machine costs 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.