Fube

GUIDE

How to apply IRPF withholding line by line



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> A fee invoice isn't always just fees. Sometimes it also includes a product that you sell separately from the service, or an item that isn't subject to withholding, and at other times one line withholds at a different rate from the rest. If withholding applied to the whole invoice, your only choice would be between withholding too much or not withholding at all.

In Fube **each line can have its own IRPF withholding**. The document's withholding still exists, and all lines follow it unless you tell them otherwise; when a line doesn't fit, you change it for that line alone. This guide is for professionals who invoice with withholding and for anyone who records expense invoices from professionals.

Before you start

- **Which lines withhold, and at what rate, is decided by you or your accountant.** Fube applies whatever you enter. The usual rates (15%, 7% and 1%) and when each one applies are explained in **the taxes on your invoices**.
- **If all lines withhold the same, you don't need to do any of this.** The document's withholding is enough, as always.
- **It works the same way in invoices, simplified invoices, corrective invoices, pro forma invoices, quotes, delivery notes, sales orders, recurring invoices and expenses.**

Step 1 · Set the document's withholding

In the amounts block, below the lines, click **IRPF** and enter the percentage, for example **15**. That is the rate the document's lines follow.

If you almost always use the same one, set it as the starting value in **your document defaults** and every new sales document will start with it.

Step 2 · Change the line that doesn't follow the document

On the line, click **Show tax details**; or open **Edit details** from its menu and go to the **Tax information** section. That's where you'll find the **IRPF withholding** field. When empty, it reminds you in brackets what the document's rate is: ‘From document (15%)’.

What you enter	What the line does
Nothing (empty)	Follows the document: it withholds at the document's rate, or doesn't withhold if the document's IRPF is switched off. If you change the document's rate, the line changes with it.
0	Doesn't withhold, even if the document does.
Another rate, for example **7**	Withholds at that rate, whatever the document's rate is, and even with the document's IRPF switched off.

The document's rate only carries over to lines whose field is empty. A line with 0 or with its own rate stays as you left it, even if you later change the one below.

Step 3 · Check the amounts

An example: an invoice with **€1,000** in fees and **€200** for a product you sell separately from the service, both lines at 21% IVA. The document withholds at **15%** and the product line has **0** in **IRPF withholding**. The PDF looks like this:

Item	Amount
Taxable base	€1,200.00
IVA 21% on €1,200.00	€252.00
Invoice total	**€1,452.00**
IRPF withholding 15% on €1,000.00	−€150.00
Total payable	**€1,302.00**

The line without withholding **still carries its IVA** and still counts towards the taxable base: the only thing that changes is the base on which the withholding is calculated.

- While you edit the document, in the **amounts block** below the lines, the withholding appears as **IRPF 15%** with its amount as a negative. If there are lines at two rates, both appear: **IRPF 15% / 7%**.

- In the **PDF**, there is one row per rate. When the withholding doesn't apply to the whole base, or there is more than one rate, each row states the amount it is calculated **on**, as in the example. The receipt format for simplified invoices shows the row for each rate without the base.
- The withholding always appears whenever something is withheld, even if the document's IRPF is switched off and the withholding comes from a single line only.

In expenses: the line that doesn't withhold and Modelo 111

When you record an invoice from a professional that includes a line without withholding, enter **0** in **IRPF withholding** on that line, just as in a sale. The expense deducts only the withholding from the lines that withhold.

And this carries through to **Modelo 111**: in the business activities section, the **amount of payments** adds up **only the base of the lines that withhold**, not that of the whole expense. The withholding is the same as always. Expenses you had already recorded don't change: their base is the expense's base, as before. The full form, step by step, is in the guide to **preparing Modelo 111**.

Common mistakes

- **Entering 0 meaning ‘whatever the document says’.** It's not the same: 0 means ‘this line doesn't withhold’. To make the line follow the document again, delete the number and leave the field empty.
- **Switching off the document's IRPF and expecting nothing to be withheld.** Lines with their own rate keep withholding. If you don't want withholding on any of them, clear those lines too.
- **Noticing after issuing.** The withholding is fixed when the invoice is issued, like the rest of its amounts. If it was wrong, it is corrected with a **corrective invoice**.

Frequently asked questions

Do I have to fill in the withholding on every line?

No. When empty, the line follows the document. You only change the line that doesn't fit.

Does the taxable base or the IVA change?

No. The taxable base and the IVA are calculated as always, with all lines. Each line's withholding only changes how much is withheld and on what base.

Do the invoices I already had change?

No. Their lines have the field empty, so they follow their document and keep the same amounts.

And in recurring invoices?

Each invoice generated copies the withholding of each line in the template. Lines with the field empty follow the template's withholding.

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