Fube

GUIDE

How to prepare Modelo 111 for IRPF withholdings in Fube



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> Every quarter, anyone who hires an adviser, a lawyer or a designer who invoices with withholding has to account to the tax authorities for the IRPF they have withheld from them: that is the modelo 111. And it almost always means the same manual review — opening the invoices received, separating the base from the withholding and adding everything up payee by payee. If you are self-employed or an SME registered in the census as required to file the 111, this guide shows you how to put the return together in Fube step by step, understanding which figure Fube calculates and which one you fill in yourself.

Before you start you need to have recorded in your account the quarter's expense invoices with IRPF withholding — those from the professionals who invoice you withholding 7% or 15%. There is no extra 'prepare taxes' step: the calculation is based on those same expenses. If you are not yet recording them on the platform, start by **recording and digitising your expenses**; that is where the part of the 111 that Fube builds for you comes from.

An important clarification to begin with: **Fube organises your data, calculates the two main sections and generates the file, but it does not file the return with the AEAT on your behalf**. You or your adviser file it on the AEAT electronic office. And none of this is personalised tax advice: if you have any doubt about your particular situation, check with your adviser.

What the modelo 111 declares (and exactly what Fube calculates)

The 111 covers the IRPF withholdings that **you** apply to third parties and pay in on their behalf. It has several sections — employment income, economic activities, prizes, forestry exploitation, image rights — but it is worth being clear from the outset about what Fube does:

- **Fube calculates the economic activities section**: the withholdings applied to professionals who invoice you with IRPF. It adds them up directly from your expense invoices with withholding for the period.
- **It also preloads the employment income section**, that is, your team's payslips, from the payroll results you have recorded in HR. It brings in the payees, the amount and the withholdings, **both monetary and in kind**, and uses the **payment date** to decide which quarter each one belongs to — which is what the 111 declares: remuneration paid in the period, not accrued.
- **You complete the rest** on the breakdown: the less common cases (prizes, forestry exploitation, image rights).

Do not confuse the 111 with the modelo 130: the 111 is the withholdings you apply **to others**, whereas the **modelo 130** is your own IRPF instalment payment as a self-employed person. They are separate procedures and can coexist. If you want the full context of the return — who is required to file it, deadlines and its relationship with the 190 — the article **modelo 111: quarterly IRPF withholdings explained** covers it in detail.

Step 1 · Check that your expenses with withholding are up to date

Fube builds the professionals section from what is already in your account. An expense is included when it meets **four conditions**, not just that of having withholding:

1. It is **approved** — the status a reviewed expense starts with.
2. It is in **issued** status. A cancelled expense is not declared, even if it has withholding.
3. Its **IRPF withholding is not zero**.
4. Its **type of income withheld** is *Economic activity*. This is what really decides whether it is included, and we look at it just below.

For each expense that passes the filter, Fube adds up the withholding and **the base of the lines that have withholding** — not that of the whole expense: a line with withholding at 0 does not count — and counts the different suppliers in the period as payees. You can find how to leave an expense line without withholding in **IRPF withholding line by line**. And if you have a team, the other half comes from HR: make sure you have recorded the quarter's payroll results, with their payment date. This is the step most often forgotten, because it is done in a different module.

If you are unsure how IRPF appears on a document, the guide to **taxes on your invoices** explains it.

The type of income withheld: what decides which return it is declared on

Having withholding **is not enough** to be included in the 111. What matters is the **Type of income withheld** that you choose when recording the expense — the field appears as soon as you enable its IRPF — because the IRPF you withhold from third parties is split across three different returns:

Type of income withheld	Typical example	Return where it is declared
Economic activity	The professional at 15%, the newly self-employed at 7%, the 1% for certain activities under the module-based regime	**111**
Urban property rental	The 19% you withhold from the landlord of your premises	**115**
Movable capital	Interest on a shareholder loan, dividends	**123**

So the rent invoice, **even if you record it with its withholding** — and you should, because it counts towards the expense ledger and the **modelo 130** — does not add to the economic activities section of the 111. Those withholdings have their own return in Fube: the **modelo 115** extracts them each quarter from the expenses marked as *Urban property rental*, and the **modelo 180** summarises them at year end.

Two caveats about this. First: expenses recorded before this field existed don't have it, and Fube counts them **as economic activity** so as not to leave your return empty. If you've been recording the rent for your premises correctly for years, check that those older expenses aren't slipping in. Second: if Fube detects an unclassified **19%** withholding, **it flags it in the draft instead of deciding for you**, and rightly so — that same rate also applies to the remuneration of the director of a company that invoices less than €100,000, and those **do** belong in the 111.

Step 2 · Create the quarter's return from Reports

From the dashboard, go to **Reports** → **IRPF** → **Modelo 111** and create a new one. First enter the **tax year** and the **return period** (1T, 2T, 3T or 4T) and click **Next**.

With those two details, Fube gathers the expenses with withholding for the period and builds the economic activities section — number of payees, base and amount withheld — and, in parallel, the employment income section with the payroll paid in that range.

Step 3 · Review the breakdown and fill in anything missing

Fube shows the breakdown of the return with its totals. Stop here, because this is the key part:

- Check that the **payees, base and withholdings** for economic activities match your expense invoices for the quarter. The base is that of the lines that carry withholding: if an expense has a line with withholding at 0, it doesn't count here, and the figure will be lower than its taxable base without there being any discrepancy. Watch out for one thing that causes confusion: section II **doesn't split by percentage**, and it isn't an oversight on Fube's part — the return doesn't ask for it. The 7% for new self-employed workers and the general 15% go in the same place, because what you declare is the **amount withheld**, not the rate used to calculate it.
- **If an expense with rent withholding has appeared here**, its withheld income type was *Economic activity* (or it had none, because it's an old one). Change it to *Lease of urban property* in the expense and generate the draft again (or, if the 111 has already been saved, use **Recalculate from documents** in its menu): that withholding belongs in the 115.
- **Check whether the draft shows a warning in the employment income section.** Fube compares what has been captured with the workforce for the period and, if anyone is missing, writes it in the return itself, stating how many people are affected. It doesn't empty the section — what has been captured is correct — nor does it stop you from continuing, because there are legitimate gaps, such as unpaid leave. But if the warning is there and the gap isn't legitimate, what's missing is recording that payslip in HR, **not typing it in here**.
- **Fill in the sections Fube doesn't calculate yourself**: the less common cases (prizes, forestry exploitation, image rights). If you have nothing in them this quarter, leave them at zero.

The total withholdings on the return is the sum of all the sections, so check that the result reflects both what Fube has added up and what you have added yourself. When it's correct, click **Create draft** to save the return and move on to the download and receipt screen.

Step 4 · Download the TXT and the PDF

On that screen, Fube gives you two download buttons:

- **Download for filing (TXT)**: a file in the Modelo 111 format to upload to the AEAT online portal, so that the form is filled in from it.
- **Copy for your records (PDF)**: a PDF copy for your records.

Remember: Fube generates the file, but **you click the submit button on the portal** (or your adviser does), using a digital certificate or Cl@ve.

Step 5 · Attach the receipt and mark the return as filed

Once it has been filed on the portal, go back to Fube. On that same screen, fill in the **Return number**, attach the **receipt PDF** and click **Mark as filed**. This way each quarter is closed and easy to find, without the receipt getting lost in a downloads folder.

From that moment on, the 111 **can no longer be modified**: its record remains available for reference, with no save button, because what Fube stores has to remain what you filed. You can, however, correct or complete the number, the date and the PDF later, in *Add receipt / Mark as filed*. If you marked it as filed **by mistake** and didn't attach the PDF, the **Cancel filing** button on its record returns it to 'Completed'. If it really was filed and there was an error, it is corrected with the AEAT through a supplementary return or a rectification, depending on the direction of the error (see below).

Edge cases and common errors

- **The quarter comes out at zero.** Fube still leaves the return ready to export. Whether you need to file it even with no withholdings is something your adviser will tell you.

- **The payslips don't appear, or only some of them do.** Don't type them in on top: **the return already preloads them**, and entering them by hand counts them twice. If any are missing, those payroll results haven't been recorded in HR or their payment date falls outside the quarter. The draft tells you with a warning when it detects people in the workforce with no result in the period; the fix is in HR, not in the return.
- **An invoice isn't included.** If the amount doesn't add up, it's almost always because an expense hasn't been recorded, its date falls outside the quarter or it has no withholding entered. Review the expenses list before downloading the file. If the 111 had already been saved, record what was missing and use **Recalculate from documents**, in its menu or on the edit screen: it shows you which amounts change and keeps the sections you typed in yourself. A 111 that has already been filed can't be recalculated: it is corrected with the supplementary return.
- **A rent invoice is included in the return when it shouldn't be.** It's the withheld income type: check it in the expense. And conversely, if a withholding you expected is missing, check that the expense has been approved and issued, not just recorded.
- **You've already filed a 111 with an error.** The direction of the error decides the route: if the error means **more is payable**, it's a **supplementary return**. On the filed 111, its menu and its record offer **Create supplementary return from documents**: this opens a new return with the recalculated draft for the period, marked as *Supplementary return*, with the **receipt number** of the original and the amount payable on it as the previous amount, so the new return reflects the difference. Only one supplementary return is allowed per period. If the error means a **lower** amount, it isn't a supplementary return: you need to request a **rectification of the self-assessment** from the AEAT. Fube gives you the corrected calculation; you carry out the procedure on the portal. If in doubt, confirm it with your adviser.

Frequently asked questions

Where does Fube get the data for the Modelo 111?

From two places. The economic activities section comes from your expense invoices with IRPF withholding that have already been recorded: payees, base and amount withheld. And the employment income section comes from the payroll results captured in HR, by payment date, with cash and in-kind remuneration. Only the unusual sections — prizes, forestry exploitation, image rights — are filled in by hand.

Does it pick up 7% and 15% withholdings?

Yes. Withholdings on professionals go in the economic activities section whether they are at 7% (the rate new self-employed workers usually apply) or at the general 15%. The percentage does not change where they are declared, only the withholding amount that Fube adds up from your expense invoices. You can check the calculation for a specific invoice with the **IRPF withholding calculator**.

Does Fube file the form with the tax authorities for me?

No. Fube generates the TXT file for the online portal and the PDF for your records, but you or your accountant file it on the AEAT online portal. Afterwards you can come back to Fube, attach the filing receipt and mark the form as filed.

How is it different from Modelo 130?

Modelo 111 declares the withholdings you apply to others — your team and the professionals you hire. **Modelo 130** is your own IRPF payment on account as a self-employed worker under direct assessment. They are different things and can coexist.

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