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1.0

REPORTING WORK INCOME CONSTITUTING THE BASIS FOR INSURANCE UNDER YEL AND MYELTO THE TAX ADMINISTRATION (VKTYOSVA)

Prepayment year 2025

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Version history

Date	Version	Description
10 th June 2024	1.0	First published version

1 GENERAL DESCRIPTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > Developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE DATA FLOW AND SUBMITTAL OF FILES

For more information on how filers must identify themselves electronically, and on the specific positions where the check routine for authorizations is effected in the information flow, click [Methods of sign-in, Roles, rights to represent organizations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, Roles, rights to represent organizations*).

Under Chapter 18, section 15 of the Health Insurance Act, the daily allowance contribution of health insurance is determined on the basis of the insured person's taxable wage income and business income. Under Chapter 11, section 4 of the Health Insurance Act, work income under YEL (Self-Employed Persons' Pensions Act) and MYEL (Farmers' Pensions Act) is included in the business income.

Under Chapter 18, section 14 of the Health Insurance Act, if an insured person's pension insurance contract is governed by YEL (Self-Employed Persons' Pensions Act) or MYEL (Farmers' Pensions Act), the basis for determining the health care contribution is the year's work income under YEL and MYEL, insofar as it replaces the annual earnings mentioned in the statute.

According to the Tax Administration's decision on general obligation to provide information, a pension institution must provide the Tax Administration with the required information on a self-employed person's work income under YEL or MYEL so that the healthcare contribution and daily allowance contribution can be imposed.

For 2025 prepayments, you must report the estimated work income for 2025, including the cost-of-living-index increase, i.e. **the probable weighted annual income**. This information is used as the basis for the daily allowance and health care contributions of health insurance when calculating the 2025 withholding rates and prepayments.

Amounts must be submitted separately for each insurance.

The information is transmitted in machine-coded form. The structure of a prepayment data file is similar to that of an annual information return for the year preceding the prepayment year. For example, when reporting the details for 2025 prepayment, a data file specification similar to that of the annual information return for 2024 is used. Only the **FILING IDENTIFIER is different** in prepayment and annual information return filings.

3 PERIOD OF VALIDITY

The file formatting and checks according to this specification come into force on 24 September 2024 and continue to be in force until a new version of the specification is released.

The estimated work income for 2025 must be reported by 6 November 2024.

4 CHANGES TO THE PREVIOUS VERSION

Version	Data position	Data element	Description
0.1	10-13	Calendar year	Calendar year changes

5 DATA FORMAT SPECIFICATION

Position	P/V	T	L/T	Description	Format	Allowed values
1-8	P	T		Identifier	AN8	VKTYOSVA
9	V			Depreciation	A1	D
10-13	P	T		Calendar year	YYYY	2025
14	V			Basis for MYEL insurance 1 = agriculture 2 = seafarer's income (=fisherman) 3 = agriculture and seafarer's income 4 = grant 5= agriculture and grant 6 = seafarer's income and grant 7 = agriculture, seafarer's income and grant	N1	1,2,3,4,5,6,7
15-27	P	T		Pension institute's Business ID	ALITP2	
28-40				Reserve space		
41-51	P	T	*	Personal identity code of the insured	HETU	
52	P	T		YEL/MYEL insurance 1 = insured under YEL 2 = insured under MYEL	N1	1,2

53-62	P			Work income amount	R7,2	
63-90				Reserve space		
91-104	P			Software-generated timestamp	PPKKVVVV HHMMSS	
105-139	V/P	ET	*	Name of insured person	AN35	
140-174	P			Software that produced the file	AN35	
175-186	P	T		Identifier of the software that produced the file	Y-TUNNUS_AN2	
187-221	P			Name of contact person	AN35	
222-256	P			Telephone number of contact person	PUHELIN2	

6 AUTOMATED CHECK PROCESSES

New/Changed	Position	Description of the calculation rule or check
	41-51 105-139	#1457; Name of insured person (105-139) is mandatory, if Personal identity code of the insured (41-51) is a temporary ID.

7 MESSAGES

Not applicable to this data flow.