Earnings payment report – Example 8

Employee leasing notice 2021

Version history

Version	Date	Description
1.0	01/07/2020	Document published.

CONTENTS

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1 DESCRIPTION OF THE EXAMPLE

In the example, an employee of a foreign employee leasing company has started working in Finland in the service of a Finnish service recipient. The employee lives abroad and is a non-resident taxpayer in Finland. The leased employee's country of residence has a valid tax treaty with Finland, according to which Finland has the right to tax the wages of the leased employee. In this kind of a situation, the foreign employee leasing company must submit an employee leasing notice in the Forms for working abroad (WorkForm) data group.

The employee leasing notice must be submitted for every leased employee regardless of the duration of their work. The data must be submitted when the tax treaty between the employee's country of residence and Finland does not prevent Finland from taxing the employee's wage income or when there is no tax treaty. The data must include the estimated duration of the work assignment, the details of the Finnish service recipient and the details of the representative of the foreign employer. Furthermore, an estimate of the amount of wages for the entire tax year must be reported.

In the example, a foreign employer pays monthly wages to a foreign leased employee working in Finland. The employee is insured in his/her home country, so he/she does not need to be insured in Finland. The payer does not collect taxes from the wages, because a foreign employer does not have an obligation to pay taxes to Finland. The income earner pays his/her taxes as tax prepayments. The employee is not insured in Finland, so data needed for earnings-related pension or accident insuring is not provided in the report, such as information on the earnings-related pension insurance or occupational class.

The minimum earnings payment report data has been provided in the example. Always check the instructions concerning the payment situation and enter all data matching the payment situation in question.

The data used in the example is not real. Always use correct data that matches the payment situation.

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2 EARNINGS PAYMENT REPORT

2.1 Record data (DeliveryData)

Data group details:

Data designation	Description of the data
Record data (DeliveryData)	
Time of record creation (Timestamp)	Mandatory technical data (e.g. 2020-12-15T15:39:41Z)
Data source (Source)	The software that generates the record
Record type (DeliveryDataType)	100 Earnings payment reports
Record owner's (payer's) record reference (DeliveryId)	Mandatory data used to identify the records submitted by the record owner (e.g. record_reference-2020-01-01-abc)
Rule for processing invalid data (reports) (FaultyControl)	Only invalid reports are rejected (1), Entire record is rejected (2)
Production environment (ProductionEnvironment)	Production environment (true), Test environment (false)
Record owner (DeliveryDataOwner)	
Identifier type (Type)	Foreign Business ID (7)
Identifier (Code)	EE12345678
Country code (CountryCode)	EE
Record creator (DeliveryDataCreator)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Record submitter (DeliveryDataSender)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Pay period (PaymentPeriod)	
Contact persons for the record (ContactPersons)	
Payer details (Payer)	
Reports data (Reports)	
Signature (Signature)	

2.2 Pay period (PaymentPeriod)

Data group details:

Data designation	Description of the data
Pay period (PaymentPeriod)	
Date of payment or other report (PaymentDate)	10/12/2020
Start date (StartDate)	01/12/2020
End date (EndDate)	31/12/2020

2.3 Contact persons for the record (ContactPersons)

Data group details:

Data designation	Description of the data
Contact persons for the record (ContactPersons)	
Contact person for the record (ContactPerson)	
Name (Name)	First name Last name
Telephone number (Telephone)	040-1234321
Field of responsibility (ResponsibilityCode)	Content issues (1)
Contact person for the record (ContactPerson)	
Name (Name)	First name Last name
Telephone number (Telephone)	040-1234322
Field of responsibility (ResponsibilityCode)	Technical issues (2)

2.4 Payer identifiers (PayerIds)

Data group details:

Data designation	Description of the data
Payer identifiers (PayerIds)	
Payer's identifier (Id)	
Identifier type (Type)	Foreign Business ID (7)
Identifier (Code)	EE12345678
Country code (CountryCode)	Estonia (EE)

2.5 Basic payer details (PayerBasic)

Data group details:

Data designation	Description of the data
Basic payer details (PayerBasic)	
Company name (CompanyName)	Company OÜ

2.6 Payer's address (Address)

Data group details:

Data designation	Description of the data
Payer's address (Address)	
Street address (Street)	Tänav 1
Postal code (PostalCode)	00000
City (PostOffice)	Linn
Country code (CountryCode)	Estonia (EE)

2.7 Other payer details (PayerOther)

Data group details:

Data designation	Description of the data
Other payer details (PayerOther)	
Payer types (PayerTypes)	
Payer type (Code)	Foreign employer (4)

2.8 Service data (ReportData)

Data group details:

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Data designation	Description of the data
Service data (ReportData)	
Action type (ActionCode)	New report (1)
Payer's report reference (ReportId)	Mandatory data used to identify the report (e.g. 20201212_ABRK_HH_00001)

2.9 Income earner identifiers (IncomeEarnerIds)

Data group details:

Data designation	Description of the data
Income earner identifiers (IncomeEarnerIds)	
Income earner identifier (Id)	
Identifier type (Type)	Tax Identification Number (TIN) (5)
Identifier (Code)	1023-45-6789
Country code (CountryCode)	Estonia (EE)
Income earner identifier (Id)	
Identifier type (Type)	Personal identity code (Finnish) (2)
Identifier (Code)	010101-1234

2.10 Basic income earner details (IncomeEarnerBasic)

Data group details:

Data designation	Description of the data
Basic income earner details (IncomeEarnerBasic)	
Last name (LastName)	Last name
First name (FirstName)	First name
Date of birth (BirthDate)	01/04/1983
Gender (Gender)	Male (1)

2.11 Income earner's addresses (Addresses)

Data group details:

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Data designation	Description of the data
Income earner's addresses (Addresses)	
Income earner's address (TypedAddress)	
Address type (AddressType)	Address in home country (1)
Street address (Street)	Tee 1
Postal code (PostalCode)	00000
City (PostOffice)	Linn
Country code (CountryCode)	Estonia (EE)
Income earner's address (TypedAddress)	
Address type (AddressType)	Address in country of work (2)
Street address (Street)	Street 21
Postal code (PostalCode)	00000
City (PostOffice)	City

2.12 Insurance exceptions (InsuranceExceptions)

Data group details:

Data designation	Description of the data
Insurance exceptions (InsuranceExceptions)	
Type of exception to insurance (ExceptionCode)	Not subject to Finnish social security (earnings-related pension, health, unemployment, or accident and occupational disease insurance) (6)

2.13 International situations (InternationalData)

Data group details:

Data designation	Description of the data
International situations (InternationalData)	
Social security certificate (PostedCertCode)	To Finland A1 certificate or agreement (2)
Non-resident taxpayer (NonResident)	true
Country code of country of residence (NonResidentCountryCode)	Estonia (EE)
Forms for work abroad	

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(WorkForm)	
Form type (FormCode)	Employee leasing notice (4)

2.14   Other details (IncomeEarnerOther)

Data group details:

Data designation	Description of the data
Other details (IncomeEarnerOther)	
Additional income earner details	
Type of additional income earner data (IncomeEarnerType)	Foreign leased employee (4)

2.15   Income type 201 Time-rate pay

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Time-rate pay (201)
Amount (Amount)	3000.00

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2.16　Details on foreign leased workforce (ForeignLeasedWork)

Data group details:

Data designation	Description of the data
Details on foreign leased workforce (ForeignLeasedWork)	
Representative (Representative)	
Estimated pay amount (EstAmount)	17500.00
Finnish employers (FinServiceRecipients)	

2.17　Representative (Representative)

Data group details:

Data designation	Description of the data
Representative (Representative)	
Representative identifiers (RepresentativeIds)	
Representative identifier (Id)	
Identifier type (Type)	Tax Identification Number (TIN) (5)
Identifier (Code)	987-654-321
Country code (CountryCode)	Estonia (EE)
Representative's name (Name)	First name Last name
Representative's address (Address)	
Street address (Street)	Tee 3
Postal code (PostalCode)	00000
City (PostOffice)	Linn
Country code (CountryCode)	Estonia (EE)

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2.18 Finnish employer (FinServiceRecipient)

Data group details:

Data designation	Description of the data
Finnish employer (FinServiceRecipient)	
Employer identifiers (FinServiceRecipientIds)	
Employer identifier (Id)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	9876543-2

2.19 Stay periods in Finland (StayPeriodInFinland)

Data group details:

Data designation	Description of the data
Stay periods in Finland (StayPeriodInFinland)	
Stay period in Finland (StayPeriodInFinland)	
Start date (StartDate)	08/11/2020
End date (EndDate)	18/11/2020
Stay period in Finland (StayPeriodInFinland)	
Start date (StartDate)	01/03/2020
End date (EndDate)	31/03/2020

2.20 Work periods in Finland (WorkPeriodsInFinland)

Data group details:

Data designation	Description of the data
Work periods in Finland (WorkPeriodsInFinland)	
Work period in Finland (WorkPeriodInFinland)	
Start date (StartDate)	01/03/2020
End date (EndDate)	31/03/2020
Number of workdays in Finland (WorkDays)	121

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