

# Application instructions on the data contents of an earnings payment report 2022

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Incomes Register Unit

**Version history**

Version	Date	Description
1.0	7/6/2021	<p>Published a version of the document containing the 2022 changes to data content and other updates of the Incomes Register Unit. The changes apply when the income payment date is 1 January 2022 or later.</p> <p>Specified the description for the value 'Foreign employer' in the 'Payer type (PayerType)' codes under the 'Other payer details (PayerOther)' data group and updated the name of the value 'Temporary employer' to 'Temporary employer (no TyEL insurance)'.</p> <p>Specified the description of the value 'Self-employed person, no obligation to take out YEL or MYEL insurance' in the data group 'Type of additional income earner data (IncomeEarnerType)'.</p> <p>Specified the description of data item 'Amount (Amount)' in data group 'General information (TransactionBasic)'.</p> <p>Specified the description of data item 'Recovery date' in data group 'Additional details of recovery (RecoveryData)'.</p> <p>Supplemented the description of the Insurance information (InsuranceData) data group.</p>
1.01	5/11/2021	Added 'Car emissions value' as new data to the 'Car benefit' (CarBenefit) data group.
1.02	15/6/2022	Updates were made to reason code 3 and reason code 4 due to changed legislation on paid family leave. The changes apply when the payment date of the income is on 1 August 2022 or later.
	27/12/2022	Added Introduction and Reading instructions.

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**INCOMES REGISTER**

## Introduction

Data items are presented in the same order in which the earnings payment report schema is described in the schema description for submitting data.

## Reading instructions

- 'Data designation' refers to the data group or data group element name.
- The description includes a description of the data to be entered in the data group or data group element.
- The following colour codes are used for the markings:
  - The data group heading and description are highlighted in red.

DATA DESIGNATION	DESCRIPTION
<b>RECORD DATA (DeliveryData)</b>	The data contained in the record is technical in nature. This data is used to indicate, for example, the record's creation time, owner, submitter and file generator, and how invalid reports are processed.  See the technical message structures for a complete list of record data.
Time of record creation	The time when the record was created in the payer's system.
Data source	The software that generated the record. In this field, enter the software used to generate the record submitted to the Incomes Register.
Record type	Data on what kinds of reports are submitted in the record. The code value of an earnings payment report is 100.

Payer's record reference	<p>The payer's internal reference uniquely identifying the record. A record reference generated by the Incomes Register is returned to the payer, who can then use it to cancel the record, if necessary. A record is cancelled in the technical interface as a separate message, not as part of an earnings payment report.</p> <p>If the payer so desires, they can also target the record cancellation using their own, internal reference. The reference is generated by the payer. The payer's record references must be unique to each record.</p>
<p>Rule for invalid report processing:</p> <ul style="list-style-type: none"> <li>• Invalid reports are rejected</li> <li>• Entire record is rejected</li> </ul>	<p>Report processing in a situation where the record contains invalid reports. The payer chooses the processing method from the two alternatives below.</p> <p><b>Invalid reports are rejected</b> - Reports in the record that contain no errors are entered in the database, and only invalid reports are rejected. Feedback on invalid reports is provided to the payer.</p> <p><b>Entire record is rejected</b> - The entire record is rejected, if it contains invalid reports. Reports in the record that contain no errors are not saved in the Incomes Register database, either. Feedback on the rejection of the record is provided to the payer.</p> <p>The rule for invalid report processing is intended for cases where data is submitted via the electronic interface or the upload/download service, but is not used when data is submitted via an online form of the user interface, or via a paper form.</p>
<p>Is this production data?</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	<p>The payer must indicate whether the submitted record comprises data in the payer's production environment or test environment data. The data is reported by selecting either "Yes" or "No". The information prevents the mix-up of production and test materials.</p>
Record owner	The payer.



Record creator	The instance that generated the record file, such as an accounting company.
Record submitter	The technical operator of the record, for example a TYVI operator.
<b>PAY PERIOD (PaymentPeriod)</b>	<p>Period for which the wages are paid. As the employment ends, so too does the pay period. The wages must be paid on the last day of the pay period, unless otherwise agreed. The record may contain only a single pay period.</p> <p>The earnings period can differ from the pay period. The earnings period is the period over which the income has been accrued. The earnings period can be longer or shorter than the pay period, for example one year or even longer. The earnings period is income type specific data and can be linked to each reported income type with a different length.</p>
Date of payment or other report	<p><b><u>Payment date:</u></b></p> <p>The payment date is the date on which the payment is available to e.g. the income earner entered on the income earner's bank account (the income earner's so-called payday). It does not matter when the payment was earned. The information must be reported to the Incomes Register no later than on the fifth calendar day after the payment date. The obligation to report the data no later than on the fifth day after the payment date applies to the data specified in Sections 6 and 8 of the proposed act.</p> <p>Data on non-monetary benefits and payments must be submitted monthly no later than on the fifth day of the next calendar month, if a monetary payment is not made to the payee at the same time. This is the case when, for example, an income earner is paid only fringe benefits. If, in addition to a non-monetary payment, a monetary payment is also made to the income earner, all data on the income earner must be submitted no later than on the fifth day after the payment date.</p>

Data on the amount of wages for insurance purposes can be submitted monthly, no later than on the fifth day of the calendar month following the work.

Data on an unjust enrichment must be submitted without undue delay after the unjust enrichment has been detected, and no later than one month after the unjust enrichment was detected.

Data on amounts paid back must be submitted no later than on the fifth calendar day after the day information was received on the payment of the collected amount, its payer, and to what transaction the payment is connected.

However, a natural person and an estate not entered in an employer register referred to in Section 31 of the Tax Pre-payment Act (1118/1996) can submit such data monthly, no later than on the fifth day of the calendar month following the payment month. A natural person or an estate entered in an employer register must submit the data no later than on the fifth calendar day following the payment date.

The above-mentioned five-day deadlines apply to data submitted electronically. For more detail on the deadlines for reporting data, see the instructions "Reporting data to the Incomes Register: monetary wages and items deducted from wages".

**Other reporting date:**

If payments in euro amounts are not made, the date on which the information was submitted to the Incomes Register is reported. Date of other report can be used when, for example, reporting only periods of absence, work and residency.

The recommendation for reporting absences from work is that absences during the previous pay period should be reported in the report for the current pay period at the latest. This would mean that the data would have been reported quickly enough for the data users' needs.

	Deadlines for submitting data related to international work are described later in this document under the "Forms for working abroad" data group.
Start date	The start date of the pay period.
End date	The end date of the pay period.
<b>CONTACT PERSONS FOR THE RECORD (ContactPersons)</b>	The payer's contact person from whom additional information on the record, or the contents of reports in the record, can be requested, if necessary. Several contact persons can be reported.
Name	Contact person's first name and last name.
Telephone number	Contact person's telephone number.
E-mail	Contact person's e-mail address.
Field of responsibility <ul style="list-style-type: none"> <li>• Content issues</li> <li>• Technical issues</li> </ul>	<p>Contact person's field of responsibility. Content and technical issues can have different contact persons.</p> <p><b>Content issues</b> - This contact person is responsible for issues related to the information contents of reports</p> <p><b>Technical issues</b> - This contact person is responsible for technical issues related to the record</p>
<b>PAYER DETAILS (Payer)</b>	<p>The payer refers to an employer, other payer of the payment, issuer of a non-monetary benefit, or other submitter of a report, who is obligated to report the data to the Incomes Register. In this document, the term 'payer' is used for the submitter.</p> <p>A substitute payer shall also report their identification and contact information using the "Payer details" data group.</p>

Payer identifiers (PayerIds)	
Type of identifier <ul style="list-style-type: none"> <li>• Business ID</li> <li>• Personal Identification Number (Finnish)</li> <li>• VAT number (VAT)</li> <li>• GIIN</li> <li>• Tax Identification Number (TIN)</li> <li>• Finnish trade registration number</li> <li>• Foreign business registration number</li> <li>• Foreign personal identification number</li> <li>• Other</li> </ul>	<p>The available payer identifier types are listed and described below.</p> <p>Business ID issued in Finland.  Personal Identification Number issued in Finland.  Value Added Tax identifier used in the EU area.  Identifier of a financial institution entered in the FATCA register.  Taxation identification or register number issued by a foreign tax authority (Tax Identification Number, TIN).  Identifier entered in a foreign trade register.  Business registration number issued abroad.  Personal Identification Number issued abroad.  Identifier other than those listed above.</p> <p>The data must be primarily reported with a Business ID or a Finnish Personal Identification Number. If the payer does not have a Finnish customer identifier, the information should be reported using a foreign identifier. This also requires entering further identification and contact details.</p> <p>It is recommended that both identifiers be reported if the payer has both a Finnish and a foreign identifier.</p>
Identifier	Payer's identifier, for example 1234567-8.
Country code	If the identifier type is other than a Business ID or Finnish Personal Identification Number, enter the code of the country that issued the identifier. The country that issued the identifier can be different to the payer's country of residence. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.

Basic payer details (PayerBasic)	
The payer does not have a customer ID	<p>If the payer does not have a valid customer ID, select "Yes" (true) as the value.</p> <p>Data can be reported without a customer ID only if the payer does not have a valid Finnish or foreign customer ID at all. If data is reported without a customer ID, despite the fact that the payer has an ID, the payer is in violation of the obligations laid down in the act on the income information system.</p>
Company name	Payer's name, if the payer or other submitter of a report is a company. This information must only be entered when the payer does not have a Finnish customer ID or is a temporary employer.
Last name	Payer's last name, if the payer or other submitter of a report is a natural person. This information must only be entered when the payer does not have a Finnish customer ID or is a temporary employer.
First name	Payer's first name, if the payer or other submitter of a report is a natural person. This information must only be entered when the payer does not have a Finnish customer ID or is a temporary employer.
Date of birth	Payer's date of birth, if the payer or other submitter of a report is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
Contact language: <ul style="list-style-type: none"> <li>• Finnish</li> <li>• Swedish</li> <li>• English</li> </ul>	<p>The language in which the payer conducts business. The alternatives are Finnish, Swedish and English.</p> <p>By giving the contact language, the payer can ensure that the written contacts of information users are in the language the payer knows best. It should be noted, however, that of the three language options available in the data contents, some data users use only the official languages Finnish and Swedish as their business language.</p>

<b>Payer's address (Address)</b>	The address information must only be entered when the payer does not have a Finnish customer ID or is a temporary employer.
c/o	Specifier of the payer's address.
Street address	Payer's street address.
P.O. Box	Payer's P.O. Box.
Postal code	Payer's postal code. If the foreign address does not have a postal code, you can enter a two-digit country code in the 'Postal code' field.
City	Payer's city.
Country code	Enter the country code for the address, if the address is abroad. The country code is selected from the value list.
Name of country	Enter the name of the country for the address, if the "Unknown" (99) value was selected for the country code.
<b>Payer's suborganisations (PayerSubOrgs)</b>	A suborganisation is part of an organisation established by the payer for a specific function or purpose.
Suborganisation's identifier type: <ul style="list-style-type: none"> <li>• Keva's submitter codes</li> <li>• Payer's own codes</li> <li>• Government agency identifier</li> </ul>	<p>The suborganisation's identifier type can be the submitter codes of Keva (former Kuntien eläkevakuutus), the payer's own codes that the payer can use to distinguish its business units from each other, or a government agency identifier. A report may contain only one suborganisation of a specific Suborganisation's identifier type.</p> <p><b>Keva's submitter codes</b> – These codes are used by municipal, state, church and Kela employers who have unique submitter codes issued by Keva for itemising the earnings payment reports of their different departments and agencies. A report may contain only one value under Keva's submitter codes.</p>

	<p><b>Payer's own codes</b> – Employers that are not public sector entities can also itemise the earnings payment reports of the different places of business within their organisation, by using a self-generated identifier. An identifier generated by the payer can be, for example, an identifier of an accounting unit. The report can only have one value in accordance with the payer's own codes.</p> <p>Kela does not utilise the suborganisation's identifiers in Kela applications.</p> <p><b>Government agency identifier</b> – Central government units, such as government agencies, can specify their identifier for the needs of operators such as the Unemployment Insurance Fund. The report can only have one value in accordance with the codes in question.</p>
Suborganisation's identifier	An identifier from Keva's submitter codes, an identifier generated by the payer, for example an accounting unit identifier 0123456-2-001, or a government agency identifier.
<b>Other payer details (PayerOther)</b>	Other payer details are reported only when the payer or submitter is a public sector organisation, household, pool of household employers, foreign employer, temporary employer (no TyEL insurance), state, unincorporated state enterprise or governmental institution with separate administration, an international specialised agency, or the payment was made by a foreign group company.
Payer type code: <ul style="list-style-type: none"> <li>• Public sector</li> <li>• Household</li> <li>• Temporary employer (no TyEL insurance)</li> <li>• Foreign employer</li> <li>• State</li> <li>• Unincorporated state enterprise or governmental institution with separate administration</li> </ul>	<p>Select the type of other payer details from the value list.</p> <p>Payer is a public sector entity.</p> <p>Payer is a household.</p> <p>The employer that is the payer has arranged pension provision for its employees without taking out an insurance policy.</p> <p>The payer is a foreign employer with no fixed establishment in Finland.</p> <p>Payer is the state.</p> <p>Payer is an unincorporated state enterprise or governmental institution with separate administration.</p> <p>Payer is an international specialised agency.</p>

<ul style="list-style-type: none"> <li>• International specialised agency</li> <li>• Foreign group company</li> <li>• Pool of household employers</li> </ul>	<p>Payer is a foreign group company. Payer is a pool of household employers.</p> <p>If the payer or the submitter of the data is any of the above-mentioned types, select the corresponding value. If several types apply, select all valid values.</p> <p><b>Public sector</b> - Public sector entities comprise the financial management units carrying out Finland's public administration: state and municipal administration, municipal enterprise administration, and the Ahvenanmaa provincial administration. This information must be provided for international information exchange, if the income earner is a non-resident taxpayer. When the payment is made to a person with unlimited tax liability, the information does not need to be provided even if the payer is a public sector entity.</p> <p><b>Household</b> - If the payer is a private economy household, the information must be reported. A household has a different tax withholding obligation to organisations.</p> <p><b>Temporary employer (no TyEL insurance)</b> - A temporary employer has arranged pension provisions for its employees without taking out an insurance policy. A party can operate as a temporary employer only if it does not continuously employ employees and the total wages paid by the employer to fixed-term employees over a period of six months are below a separately defined euro limit.</p> <p><b>Foreign employer</b> - A company that has not been established in accordance with Finnish law or that has a registered domicile elsewhere than in Finland, or a person acting as an employer and not living in Finland, shall be considered a foreign employer.</p> <p>If a foreign employer has established a permanent establishment in Finland, this information is not reported. Even if the submitter is registered in the Tax Administration's employer register as an employer that pays wages regularly, the 'Foreign employer' information must be provided if there is no permanent establishment.</p>
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If the employer pays taxes on behalf of the employee based on a net-of-tax employment contract, the 'Foreign employer' information must always be provided.

**State** – This information must be entered, if the payment was made by the State.

**Unincorporated state enterprise or governmental institution with separate administration** – This information must be entered, if the payment was made by an unincorporated state enterprise or governmental institution with a separate administration.

**International specialised agency** – This information must be entered, if the payment was made by an international specialised agency, where it has been agreed that the wages paid by the international specialised agency are exempt from Finnish income tax in the treaty concerning the agency. However, the wages may be subject to certain insurance payments. Such specialised agencies include the European Chemicals Agency ECHA, the Baltic Marine Environment Protection Commission HELCOM, the World Institute for Development Economics Research and the International Organisation for Migration IOM.

**Foreign group company** – This information must be entered, if the payment was made by a foreign group company. A foreign group company is a company that was not founded in Finland and is part of a group.

The information must be entered when a foreign group company pays wages to an employee working abroad. A Finnish company must submit a report of the wages, if the employee is in Finland and works abroad in the service of a foreign group company. In such a case, the *submitting Finnish company uses the "Payment made by a foreign group company" information* and specifies "Person working abroad" as the Type of additional income earner data.

Wages paid for work performed abroad may be tax-exempt in Finland, if the six-month rule applies to it or if the income earner is a non-resident taxpayer.



	<p>The Finnish company must submit a report of the wages and pay social insurance contributions, if the employee is insured in Finland as a worker posted by a Finnish employer. The Finnish company is obligated to submit reports as long as the worker is insured in Finland.</p> <p><b>Pool of household employers</b> – This data must be submitted if, together with other households, households have hired a cleaner, nanny or some other employee, and one person handles the payment of wages and the reporting of data to the Incomes Register, using their own personal identity code. In such a case, they form a pool of household employers.</p> <p>When the members of the pool hire an employee under one common employment contract, they are jointly responsible employers for the employee. In such a case, the members of the group of employers are jointly responsible for paying the employer obligations related to the employment relationship. The households must mutually agree on who will collect and pay the tax withholding and the employer's health insurance contribution, and who will handle the rest of the employer obligations, i.e. the earnings-related pension insurance, accident insurance and occupational disease insurance, and pay the unemployment insurance contributions.</p> <p>The responsible person is the pool's representative and uses their own personal identity code for reporting and paying. Reporting payments paid by a pool of household employers is described in more detail in the Incomes Register's instructions "Reporting data to the Incomes Register: Households as employers".</p>
<b>Substitute payer (SubstitutePayer)</b>	<p>A substitute payer is a payer that pays wages or other payments on behalf of the actual payer. Parties that can be substitute payers include enforcement agencies, municipalities, Kela, Centres for Economic Development, Transport and the Environment, bankruptcy estates and guarantors. Group companies and foreign employers can also use substitute payers.</p> <p>A substitute payer is obligated to withhold tax from wages it pays. Based on an agreement, the substitute payer can pay, for example, the employer's earnings-related pension insurance contribution or other social insurance contribution, but the actual employer remains responsible for paying the social insurance contributions.</p>

On the substitute payer report, **the substitute payer will report** the identifying information of the actual employer, based on which data users who act as social insurance providers will assign the social insurance contributions to the correct party. The substitute payer identifies the actual employer in the Substitute payer data group with the customer ID of the actual employer. The name of the actual employer is reported, if the payee does not have a Finnish customer ID. A substitute payer shall report their identification and contact information using the "Payer details" (Payer) data group.

The substitute payer can use all income types available in the Incomes Register when reporting the wages and other income it has paid. The employer's social insurance contributions are not determined based on the reported incomes, unless otherwise agreed separately.

**The actual employer** will also separately report the wages paid by the substitute payer income earner specifically using so-called info income types (see the document, "Descriptions of income types and items deducted from income"), specifically intended for situations where a substitute payer is used. Such income does not count as income for the income earner in the case of taxation based on the information provided by the actual employer, but this information is required income earner specifically, because the person accrues pension based on the income paid. The employer's social insurance contributions are determined based on the report submitted by the actual employer. Even if the actual employer does not make any payments to the income earner, the employer must report the wages paid by the substitute payer no later than on the fifth day of the month following the payment month for the wages. If the actual employer has also paid income to the income earner, this income must be reported as well.

Separate customer instructions have been prepared for situations where substitute payers are used, providing examples showing which information needs to be reported when the substitute payer is Kela, a municipality, wage guarantee, or other substitute payer. See the instructions "Reporting data to the Incomes Register: payments made by substitute payer".

The same record may not include payments made as a substitute payer and payments made to the payer's own employees.

Acts as substitute payer	Enter "Yes" (true) in this field, if the payer acts as a substitute payer.
Type of identifier: <ul style="list-style-type: none"> <li>• Business ID</li> <li>• Personal Identification Number (Finnish)</li> <li>• VAT number (VAT)</li> <li>• GIIN</li> <li>• Tax Identification Number (TIN)</li> <li>• Finnish trade registration number</li> <li>• Foreign business registration number</li> <li>• Foreign personal identification number</li> <li>• Other</li> </ul>	<p>The identifier types for actual employers are described below. The substitute payer reports the actual employer's details.</p> <p>Business ID issued in Finland.  Personal Identification Number issued in Finland.  Value Added Tax identifier used in the EU area.  Identifier of a financial institution entered in the FATCA register.  Taxation identification or register number issued by a foreign tax authority (Tax Identification Number, TIN).  Identifier entered in a foreign trade register.  Business registration number issued abroad.  Personal Identification Number issued abroad.  Identifier other than those listed above.</p>
Employer identifier	The identifier of the actual employer.
Country code	If the identifier type is other than a Business ID or Finnish Personal Identification Number, enter the code of the country that issued the identifier. The country that issued the identifier can be different to the actual employer's country of residence. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
Employer's name	The name of the actual employer.
Paid as wage security	<p>Enter "Yes" (true) in this field, if the wages were paid as wage security.</p> <p>Wage security is a system that guarantees the payment of an employee's receivables from an employment relationship if the employer is unable to pay.</p>

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**REPORT DATA (Report)****SERVICE DATA (ReportData)**

Type of action:

- New report
- Replacement report

Select "New report" or "Replacement report" as the type of action.

**New report** - There may be several valid earnings payment reports with the same pay period and payment date for the same income earner submitted with the "New type of action. If the type of action is "New report", the report will not replace a previously submitted report.

The payer receives a report reference generated by the Incomes Register when submitting a new report. In a new report, the payer must also specify the payer's report reference, with which the payer uniquely identifies its report and which allows the payer to allocate any errors to an individual report. The payer's reference must be specified when data is submitted via the technical interface or the uploading service. The payer's report reference must be unique to each report.

**Replacement report** – If "Replacement report" has been selected as the type of action, the report will replace a previously submitted report. When the Replacement action is used, all data of the original report is resubmitted. In other words, the data that was correct in the original report is entered in the report, in addition to new and changed data.

	<p>When submitting the new report, the payer is given a report reference generated by the Incomes Register, using which any future corrections (using a replacement report) can be allocated to the correct original report. It is also recommended that the payer include a version number in the report, using which the replacement report can be allocated to the latest valid report version.</p> <p>If the payer does not have the capability to use the report reference generated by the Incomes Register in the corrections, the payer's own, internal report reference can be used for this purpose. This may be the case when, for example, the payer is unable to save or allocate the report reference generated by the Incomes Register to the submitted report. A replacement report can be allocated to the original report based on the payer's own unique report reference.</p> <p>Because a replacement action has been selected as the Incomes Register correction method, the income types may not have minus signs in the reports. Items deducted from the wage can have minus signs when, for example, a tax withholding is rectified due to a withheld amount that was too high.</p> <p>Data is cancelled using its own message. The correction and cancellation of data as well as various error situations when paying and reporting are discussed in the instructions "Correcting data in the Incomes Register".</p>
Incomes Register report reference	<p>A report reference assigned by the Incomes Register that uniquely identifies the report.</p> <p>The report reference is used as allocation information when a previously submitted report is being maintained or cancelled. The payer receives a report reference assigned by the Incomes Register when submitting a new report.</p>
Payer's report reference	<p>The payer's internal additional reference that uniquely identifies the report.</p> <p>The payer's own report reference is used as allocation information when a previously submitted report is being maintained or cancelled. The payer's own internal report reference must be unique to each report.</p>

Report version number	<p>If the payer so desires, they can use a version number to specify the submitted corrections or cancellations to ensure that the correction or cancellation is performed on the latest valid report.</p> <p>A version number cannot be specified for a new report.</p>
<b>INCOME EARNER DETAILS (IncomeEarner)</b>	
<b>The income earner identifiers (IncomeEarnerIds)</b>	
<p>Type of identifier:</p> <ul style="list-style-type: none"> <li>• Business ID</li> <li>• Personal Identification Number (Finnish)</li> <li>• VAT number (VAT)</li> <li>• GIIN</li> <li>• Tax Identification Number (TIN)</li> <li>• Finnish trade registration number</li> <li>• Foreign business registration number</li> <li>• Foreign personal identification number</li> <li>• Other</li> </ul>	<p>The types of the income earner identifier. The available identifier types are listed and described below.</p> <p>Business ID issued in Finland.</p> <p>Personal Identification Number issued in Finland.</p> <p>Value Added Tax identifier used in the EU area.</p> <p>Identifier of a financial institution entered in the FATCA register.</p> <p>Taxation identification or register number issued by a foreign tax authority (Tax Identification Number, TIN).</p> <p>Identifier entered in a foreign trade register.</p> <p>Business registration number issued abroad.</p> <p>Personal Identification Number issued abroad.</p> <p>Identifier other than those listed above.</p> <p>The data must be primarily reported with a Business ID or a Finnish Personal Identification Number. If the income earner does not have a Finnish customer identifier, the information should be reported using a foreign identifier. In such a case, the name, date of birth and gender must also be specified, if the income earner is a natural person, and address details must be specified for all income earners. If the income earner does not have a foreign identifier either, the "Income earner has no customer ID" information must be reported.</p> <p>It is recommended that both identifiers be reported if the income earner has both a Finnish and a foreign identifier.</p>

	For an income earner who is a non-resident taxpayer, the Tax Identification Number (TIN) of the country of residence must be reported, if the identifier is in use in the non-resident taxpayer's country of residence. Persons whose accommodation and homes are abroad, and who do not reside in Finland for more than six months consecutively, and companies whose registered domicile is not in Finland, are deemed non-resident taxpayers.
Identifier	Income earner identifier
Country code	If the identifier type is other than a Business ID or a Finnish Personal Identification Number, enter the code of the country that issued the income earner's identifier. The country that issued the identifier can be different to the income earner's country of residence. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
<b>Basic income earner details (IncomeEarnerBasic)</b>	
The income earner does not have a customer ID	<p>Enter "Yes", if the income earner does not have a customer ID. Data can be reported without a customer ID only if the income earner does not have a valid Finnish or foreign customer ID at all.</p> <p>If the information is reported without a customer ID, despite the fact that the income earner has an ID, the payer is in violation of the obligations laid down in the act on the income information system.</p>
Company name	The name of the company, if the income earner is a company. This information must only be entered when the income earner does not have a Finnish customer ID.
Last name	The last name of the income earner, if the income earner is a natural person. This information must be entered if the income earner does not have a Finnish customer ID. However, entering the name is recommended so that the payer can search the submitted reports by name at a later date.



First name	The first name of the income earner, if the income earner is a natural person. This information must be entered if the income earner does not have a Finnish customer ID.
Date of birth	The income earner's date of birth. If the income earner does not have a Finnish customer ID, the date of birth must be reported.
Gender <ul style="list-style-type: none"> <li>• Male</li> <li>• Female</li> </ul>	The gender of the income earner. If the income earner does not have a Finnish customer ID, the gender must be reported. Select from "Male" or "Female".
<b>Income earner's addresses (Addresses)</b>	<p>The address must only be entered when the income earner does not have a Finnish customer ID.</p> <p>For an income earner who is a non-resident taxpayer, the address in the foreign country of residence (not in Finland) must be reported, even if the non-resident taxpayer has a Finnish customer ID. The country in which the income earner's permanent residence and family are located is deemed to be the country of residence. The country of residence of an income earner that is not a natural person is deemed to be the country in which the company's actual headquarters are located.</p>
Type of income earner's address <ul style="list-style-type: none"> <li>• Address in home country</li> <li>• Address in the country of work</li> </ul>	<p>Select the type of the income earner's address from the value list.</p> <p><b>Address in home country</b> - Enter the address at which the income earner lives. For a non-resident taxpayer, the address in the home country means an address in a foreign country of residence at which the income earner's permanent residence and family are located. For an income earner who lives in Finland and has a permanent residence and home in Finland, report a Finnish address as the address in the home country.</p>

	<b>Address in the country of work</b> – An address in the country of work. The address in the country of work may be in Finland or abroad. For a non-resident taxpayer working in Finland, enter a Finnish address as the address in the country of work. For income earners who have gone abroad from Finland, enter an address located abroad.
c/o	Specifier of the income earner's address.
Street address	Income earner's street address.
P.O. Box	Income earner's P.O. Box.
Postal code	Income earner's postal code. If the foreign address does not have a postal code, you can enter a two-digit country code in the 'Postal code' field.
City	Income earner's city.
Country code	Enter the country code for the address, if the address is abroad. Select from the list of country codes.
Name of country	Enter the name of the country for the address, if the "Unknown" (99) value was selected for the country code.
<b>Income earner's suborganisations (IncomeEarnerSubOrgs)</b>	A suborganisation is part of an organisation established by the payer for a specific function or purpose.
Suborganisation's identifier type: <ul style="list-style-type: none"> <li>• Payer's own codes</li> </ul>	If the payer so desires, they can itemise the earnings payment reports of their own suborganisations by, say, occupational group or business area as well as establishment, with respect to their workers' compensation insurance or occupational health care needs, or their other needs. The payer can generate its identifier in the format it desires.
Suborganisation's identifier	An identifier generated by the payer.

<b>Employment relationship data (Employment)</b>	An employment relationship is a legal relationship between the employer and the employee that is established by concluding an employment contract or a public-sector employment contract. The employment relationship covers both regular employment and public-sector employment relationships.
Employed <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Enter "Yes" in this field, if the income earner is in an employment relationship with the payer. Can also separately enter "No", if the income earner is not in an employment relationship with the payer.
Type of employment <ul style="list-style-type: none"> <li>• Full-time</li> <li>• Part-time</li> <li>• Not available</li> </ul>	<p>The type of employment specifies whether the income earner's employment relationship is full-time or part-time.</p> <p><b>Full-time</b> - A full-time employee works full regular working hours. If there is no collective agreement for the field, the comparison is performed using the regular working hours referred to in Chapter 3 of the Working Hours Act (605/1996).</p> <p><b>Part-time</b> - A part-time employee works less than full regular working hours.</p> <p><b>Not available</b> - If information on the full-time or part-time nature of the employment is unavailable, such information can be separately reported.</p>
Duration of employment <ul style="list-style-type: none"> <li>• Until further notice</li> <li>• Fixed-term</li> </ul>	<p>The duration of employment specifies whether the income earner's employment relationship is valid until further notice or for a fixed term.</p> <p><b>Until further notice</b> - The employment relationship is valid until further notice, if the end date of the employment has not been agreed in the employment contract or the appointment document.</p> <p><b>Fixed-term</b> - The employment relationship is fixed-term, if its end date is agreed in the employment contract or the appointment document, or if its duration is limited to the performance of a specific work assignment.</p>

Part-time %	<p>A part-time employee works less than full regular working hours. The criteria for part-time employment varies in different situations. In wage statistics, for instance, working less than 90% of the full regular working hours in the field is deemed to be part-time. Working less than the regular working hours may be due, for example, to the nature of the employment contract, lay-offs, part-time childcare leave or part-time pension.</p> <p>If the income earner's employment relationship is part-time, enter the percentage of full-time working hours worked by the part-time employee. The percentage is calculated by comparing the employee's working hours with full-time working hours, for example 75% or 50% of the full-time regular working hours in the field.</p>
Regular agreed working hours per week	<p>Enter the employee's regular weekly working hours in this field. The regular weekly working hours may vary according to the applicable employment contract or collective agreement for public servants. Working hours can be arranged, for example, as a specific number of working hours on average over a period of no more than 52 weeks.</p>
<p>Form of payment</p> <ul style="list-style-type: none"> <li>• Monthly</li> <li>• Hourly</li> <li>• Contract pay</li> </ul>	<p>The form of payment describes the income earner's grounds for pay. Pay may be based on monthly, hourly or contract pay. Several different forms of payment can be reported in the same report, for example, if some of the income is paid on a different basis.</p> <p><b>Monthly</b> - The wage payment is based on a monthly salary.  <b>Hourly</b> - The wage payment is based on the hours worked and an hourly rate.  <b>Contract pay</b> - Performance pay, paid based on the performance of a work contract agreed in advance.</p>
<b>Employment period (EmploymentPeriods)</b>	<p>Both regular employment relationships and public-sector employment relationships are considered to be employment relationships.</p> <p>If an employment relationship is valid until further notice and has not been terminated, only the start date needs to be entered here.</p>

Start date	<p>Start date of the employment. Enter the actual start date of the employment relationship, for example 1 January 1998.</p> <p>If the income earner's employment relationship is valid until further notice, but he or she is an employee called to work when needed, the person's working periods during the pay period can be reported in the "Work periods in Finland" data group.</p> <p>There may be several employment validity periods during the same pay period.</p> <p>Reporting a future start date for employment has been limited in such a manner that an employment relationship starting in the future can be reported to the Incomes register no earlier than 45 days prior to the beginning of the employment relationship.</p>
End date	<p>The end date of the employment is entered if the employment is fixed-term in nature. Similarly, the end date of the employment is entered, if the end date of an employment relationship valid until further notice is known or the employment has ended.</p> <p>The end date of employment cannot be in the future.</p>
<b>Reason code for the termination of employment (EmploymentEnding)</b>	
<p>Reason codes for termination of employment</p> <ul style="list-style-type: none"> <li>• Keva codes</li> <li>• Bank of Finland codes</li> <li>• Incomes Register codes</li> </ul>	<p>Select the code set to be used to report the reason for termination of employment. Available code sets:</p> <p><b>Keva codes</b> - Pension provision specific code set maintained by Keva</p> <p><b>Bank of Finland codes</b> - Code set maintained by the Bank of Finland</p> <p><b>Incomes Register codes</b> - A code set maintained by the Incomes Register</p>

	<p>The code set maintained by the Incomes Register is available to all payers. The code set maintained by the Incomes Register includes the following values:</p> <ul style="list-style-type: none"> <li>• Employee's resignation</li> <li>• Other</li> <li>• Termination grounds related to employee's person</li> <li>• Financial and production-related grounds</li> <li>• Joint agreement</li> <li>• Retirement</li> <li>• Termination of a fixed-term employment</li> </ul> <p>If the reason for the termination of employment is retirement, it is recommended that earning periods be reported for the income types.</p> <p>Although Keva and Bank of Finland payers must use their own code sets to meet the needs of pension insurers, it is recommended that Keva and Bank of Finland payers also enter the Incomes Register code set values to ensure that other data users can obtain the data they need.</p>
Reason code for termination of employment	<p>Select the correct reason code from the value list of the selected code list.</p> <p>If "Incomes Register Codes" has been selected as the reason code set for the termination of employment, select the correct reason code from the value list.</p>
<b>Occupation (Professions)</b>	
<p>Type of occupational class or title:</p> <ul style="list-style-type: none"> <li>• Statistics Finland's classification of occupations</li> </ul>	<p>Select the desired code set from the value list. Several occupational classes and titles can be reported for the same income earner.</p>

<ul style="list-style-type: none"> <li>• Keva's titles</li> <li>• Bank of Finland's titles</li> <li>• Trafi's titles</li> </ul>	<p><b>Statistics Finland's classification of occupations</b> – Classification of occupations (TK10) maintained by Statistics Finland</p> <p><b>Keva's titles</b> - Pension provision specific occupational titles maintained by Keva for the use of Keva's customers</p> <p><b>Bank of Finland's titles</b> - The Bank of Finland's occupational titles for the use of the Bank of Finland.</p> <p><b>Trafi's titles</b> - Occupational titles maintained by the Finnish Transport Safety Agency Trafi for use by the customers of the Seafarers' Pension Fund (MEK)</p> <p>The occupational class under Statistics Finland's classification of occupations TK10 must be reported, if the income earner is covered by an occupational accident insurance. Keva's, Trafi's and Bank of Finland's titles are used for the needs of pension insurance provision.</p> <p>Although the customers of Keva and the Seafarers' Pension Fund, and the Bank of Finland, must use their own code sets for the needs of the pension insurance providers, these payers must, with the exception of the government as an employer, also provide the "Statistics Finland's classification of occupations" codes for occupational accident insurance purposes.</p> <p><b>Statistics Finland's classification of occupations</b> used by the Incomes Register differs from the official classification of occupations 2010 codes maintained by Statistics Finland with regard to numbering (five digits). The classification of occupations maintained by Statistics Finland used in the Incomes Register is available on the Statistics Finland's website under Metadata. Even though the codes are available on the Statistics Finland website, any questions regarding what occupational class the payer should use must be presented to the payer's accident insurance provider.</p>
Occupational class or title identifier	<p>A code according to the occupational class or title.</p> <p>If the payer reports the occupational class using the "Statistics Finland's classification of occupations" codes, at least five levels of information must be provided. Five-digit codes have been prepared for payers for reporting data to the Incomes Register.</p>

Title (free text)	The occupational title can be reported using free-form text.
<b>Employment registration (EmploymentRegs)</b>	The Grounds for employment registration information can be used to distinguish issues such as certain employment types or occupational groups. This information is intended for the use of Keva customers and the Bank of Finland.
Type of registration grounds <ul style="list-style-type: none"> <li>• Keva's grounds for registration</li> <li>• Bank of Finland's grounds for registration</li> </ul>	Select the desired code set from the value list.  <b>Keva's grounds for registration</b> - A code set maintained by Keva for use by Keva's customers, containing codes for grounds for registration based on pension provision. <b>Bank of Finland's grounds for registration</b> - For use by the Bank of Finland.
Registration grounds identifier	Code indicating the grounds for the registration
<b>Income earner's place of business (PlaceOfBusiness)</b>	The payer reports its place of business or the location where the income earner works, and where the income earner's actual place of work is located. The address or code of only a single place of business can be reported for an income earner in a report. Both the code and address of the place of business can also be reported for the income earner.
Code for place of business	The code for the income earner's place of business. The payer can obtain the code for the place of business from Statistics Finland. The place of business can be reported using a code. It is recommended that the address of the payer's place of business or other location where the income earner works be reported in addition to the code.
Street address	The street address of the payer's place of business or other location where the income earner works.



Postal code	The postal code of the place of business. If the foreign address does not have a postal code, you can enter a two-digit country code in the 'Postal code' field.
City	The city where the place of business is located.
Country code	Enter the country code for the address, if the address of the income earner's place of business is abroad. Select from the list of country codes.
Name of country	Enter the name of the country for the address, if the "Unknown" (99) value was selected for the country code.
<b>Earnings-related pension insurance (PensionInsurance)</b>	This data can also be used by a substitute payer when reporting the pension insurance data of the actual employer in accordance with the separate instructions.
<p>Earnings-related pension insurance information</p> <ul style="list-style-type: none"> <li>Employee's earnings-related pension insurance</li> <li>Pension insurance for farmers (MYEL)</li> <li>Pension insurance for the self-employed (YEL)</li> </ul>	<p>Select Employee's earnings-related pension insurance, Pension insurance for farmers (MYEL) or Pension insurance for the self-employed (YEL) from the value list. An income earner may have only one of these valid at the same time.</p> <ol style="list-style-type: none"> <li><b>Employee's earnings-related pension insurance</b> is selected, if the income earner is insured under the following legislation <ul style="list-style-type: none"> <li>Employees Pensions Act (395/2016),</li> <li>Public Sector Pensions Act (61/2016),</li> <li>Seamen's Pensions Act (1290/2006),</li> <li>Act on the Orthodox Church (985/2006),</li> <li>a pension rule in accordance with the Act on the Bank of Finland (214/1998), or</li> <li>a pension rule in accordance with the Provincial Administration Act of Åland (ÅFS 54/2007)</li> </ul> </li> <li><b>Pension insurance for farmers (MYEL)</b> is selected, if the income earner is insured in accordance with the Farmers' Pensions Act (1280/2006)</li> <li><b>Pension insurance for the self-employed (YEL)</b> is selected, if the income earner is insured in accordance with the Self-Employed Persons' Pensions Act (1272/2006)</li> </ol>

**Employee's earnings-related pension insurance** - The employer is obligated to insure all of its employees between 17 and 68 years of age, whose income exceeds the lower limit of the insurance obligation. The upper age limit of the insurance obligation increases in steps. For persons born in 1957 or earlier, the upper age limit of the insurance obligation is 68 years, for persons born in 1958–61 it is 69 years, and for persons born after that it is 70 years. The pension insurance data is not reported, if the income earner is not insured in Finland. In such a case, the "Type of exception to insurance" entry in the "Insurance exceptions" data group must be used. The earnings-related pension insurer will provide separate instructions for exceptions to the above-mentioned cases (such as Members of Parliament).

**Pension insurance for farmers (MYEL)** - Insurance under the Farmers' Pensions Act is the earnings-related pension insurance for farmers, forest owners, fishers and reindeer breeders, and their family members. Scholarship recipients are also covered by earnings-related pension provision under MYEL.

**Pension insurance for the self-employed (YEL)** - A self-employed person is a person who is gainfully employed without being in an employment relationship, thus meeting the criteria for the gainful employment in question laid down in the legislation. Self-employed persons are responsible for arranging their own pension insurance. Self-employed persons insure their operations in accordance with the Self-employed Persons' Pensions Act (1272/2006). Insurance is mandatory when the self-employed person fulfils the requirements for being covered by the Pensions Act, and must be taken out within six months of the beginning of the period of self-employment.

The MYEL and YEL income from work confirmed by the insurance company is the income on which pension insurance and health insurance contributions are based, and replaces the pension and health insurance contributions paid from the wages received by the self-employed person. 'Income from work' information is not reported to the Incomes Register, but the wages received by the self-employed person are reported. If the person has MYEL or YEL insurance, it is important to report the wages received by such a self-employed person using the MYEL or YEL



	pension insurance information. If the MYEL or YEL information is not used to report the wages of the self-employed person, the contributions may be levied twice by mistake.
Earnings-related pension provider code	<p>The company identifier of an earnings-related pension provider.</p> <p>Here, an earnings-related pension provider refers to an earnings-related pension insurance company, a pension fund, Seafarers' Pension Fund or a pension trust. Each earnings-related pension provider has a unique two-or-five-character company identifier used to allocate the information to the correct earnings-related pension provider. All valid company identifiers are listed in the Code Set document.</p> <p>Temporary employers must also select an earnings-related pension institute and its pension policy number from the alternatives provided.</p> <p>This data group is also used by a substitute payer when reporting the company identifier of the actual employer in accordance with the separate instructions.</p>
Pension policy number	<p>The pension policy number of an income earner with an earnings-related pension insurance (so-called insurance number).</p> <p>If the income earner is MYEL or YEL insured, the pension policy number is not entered.</p>
<b>Occupational accident insurance (AccidentInsurance)</b>	<p>Employers are obligated to take out occupational accident insurance for employees, covering accidents at work and occupational diseases, unless the wages paid by the employer to its employees during any calendar year are below the lower limit specified by law.</p> <p>The insurance obligation applies to all employees regardless of the wage or age of the employee, with the exception of the government as an employer. Neither does the duration of the employment relationship matter.</p>

	<p>Self-employed persons with a YEL insurance obligation are not obligated to take out mandatory accident insurance, but can take out voluntary insurance with identical coverage.</p> <p>The company identifier and insurance number of the occupational accident insurance must be specified if the payer has insured its employees with more than one occupational accident insurance policy.</p> <p>This data group can also be used by a substitute payer when reporting the company identifier of the actual employer in accordance with the separate instructions.</p>
<b>Occupational accident insurance company identifier (Id)</b>	<p>Enter the Business ID of the occupational accident insurance company in this field.</p> <p>If the occupational accident insurance company does not have a Finnish customer identifier, the foreign identifier should be reported.</p> <p>The company identifier of the occupational accident insurance must be specified if the payer has insured its employees with more than one occupational accident insurance policy.</p>
Type of identifier	The available occupational accident insurance company identifier types correspond to the values of the Type of identifier (IdType) code set.
Identifier	Insurance company identifier, for example 1234567-8.
Country code	If the identifier type is other than a Business ID, enter the code of the country that issued the identifier. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
Insurance number	Enter the insurance policy number of the occupational accident insurance in this field.

	The insurance number must be specified if the payer has insured its employees with more than one occupational accident insurance.
<b>Insurance exceptions (InsuranceExceptions)</b>	
<p>Type of exception to insurance (ExceptionCode):</p> <ul style="list-style-type: none"> <li>• No obligation to provide insurance (earnings-related pension, health, unemployment or accident and occupational disease insurance)</li> <li>• No obligation to provide insurance (health insurance)</li> <li>• No obligation to provide insurance (earnings-related pension insurance)</li> <li>• No obligation to provide insurance (accident and occupational disease insurance)</li> <li>• No obligation to provide insurance (unemployment insurance)</li> <li>• Not subject to Finnish social security (earnings-related pension, health, unemployment or accident and occupational disease insurance)</li> <li>• Not subject to Finnish social security (earnings-related pension insurance)</li> <li>• Not subject to Finnish social security (occupational accident insurance)</li> <li>• Not subject to Finnish social security (unemployment insurance)</li> </ul>	<p>Select the type of exception to insurance from the value list. Several 'exception to insurance' values can be in effect at the same time. This information is provided, if the income earner is not subject to Finnish social security or there is no obligation to provide insurance for the income earned by them. The value can also be "Voluntary insurance in Finland (employment pension insurance)", in which case the income earner has a voluntary employment pension insurance in Finland.</p> <p><b>No obligation to provide insurance</b> – These values are, as a rule, used in national situations if the payer has no obligation to provide insurance arising from the income earner's income. This kind of situation may occur, for example, in the case of income paid to a self-employed person or compensation paid for a position of trust; this is also the case when the amount of income is below the insurance obligation limit.</p> <p>If the payer does not have an obligation to provide insurance, for example due to the lower euro limit for the insurance obligation, due to the person's age, or because the income earner is self-employed, the payer reports that there is no obligation to provide insurance for the income earner. With respect to the unemployment insurance contribution, the data is used only when the payer is not under an obligation to collect the unemployment insurance payment from the income earner.</p> <p>The obligation to provide insurance is defined differently in different acts. The payer should indicate in the report that they are not obligated to insure the income earner for the reported income in the various situations covered by the above-mentioned "No obligation to provide insurance" type. If the "No obligation to provide insurance" information applies only to one or some social insurance contributions, use the information on the insurance in question separately. If there is no obligation to provide any insurance, the payer must use the "No obligation to provide insurance (earnings-related pension, health, unemployment and accident and occupational disease insurance)"</p>

<ul style="list-style-type: none"> <li>• Not subject to Finnish social security (health insurance)</li> <li>• Voluntary insurance in Finland (earnings-related pension insurance)</li> </ul>	<p>information (see the Incomes Register instructions "Reporting data to the Incomes Register: insurance-related data" for more information on reporting data).</p> <p><b>Not subject to Finnish social security</b> – These values are mainly used in international situations, where the person is insured in another country. Different social insurance contributions may be covered by different rules on who is subject to Finnish social security. For this reason, if the income earner is not subject to Finnish social security the payer must report this for each insurance in question. If the person is not subject to Finnish social security with regard to any social insurance, the payer must use the "Not subject to Finnish social security (pension, health, unemployment and accident and occupational disease insurance)" information.</p> <p><b>Voluntary insurance in Finland (section 150 of the TyEL)</b> – Voluntary pension insurance can be taken out for the income earner, even if the income earner is not subject to Finnish social security, or there is no obligation to provide insurance for them. In such a case, the voluntary insurance taken out for the person can be reported separately using the "Voluntary insurance in Finland (pension insurance)" information. If the insurance has been taken out voluntarily, the company identifier of the earnings-related pension provider and the pension policy number must be provided. The "Voluntary insurance in Finland" information applies to the insurance of an employee working abroad. If a voluntary insurance policy is taken out for the person for work performed in Finland, the information in the "Pension insurance" data group must be reported.</p> <p>The reporting of insurance exceptions is described in the instructions, "Reporting data to the Incomes Register: insurance-related data".</p>
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#### International situations (InternationalData)

Social security certificate	Select the insurance information type from the value list.
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<ul style="list-style-type: none"> <li>• From Finland A1 certificate or agreement</li> <li>• To Finland A1 certificate or agreement</li> <li>• Non-EU/ETA country/non-social security agreement country ('third country')</li> </ul>	<p><b>From Finland A1 certificate or agreement</b> – The income earner is insured in Finland</p> <p><b>To Finland A1 certificate or agreement</b> – The income earner is insured in a country other than Finland</p> <p><b>Non-EU/ETA country/non-social security agreement country ('third country')</b> – The income earner works in a non-EU/ETA country or a non-social security agreement country, or comes to work in Finland from such a country.</p> <p><b>From Finland A1 certificate or agreement</b></p> <p>An income earner leaving Finland and working abroad is insured in Finland, if Finnish law applies to the income earner based on the EU social security regulations and they have an A1 certificate, or Finnish law applies to the income earner based on a social security agreement and they have a certificate of the applicable legislation. For example, a person working temporarily in an EU/ETA country or Switzerland, or a person working in a social security agreement country can be covered by Finnish social security, if they are covered by Finnish social security when going abroad and work abroad on an assignment from a Finnish employer.</p> <p><b>To Finland A1 certificate or agreement</b></p> <p>An employee sent to Finland from abroad and working in Finland does not need to be insured in Finland, if the legislation of some other country applies to the employee based on the EU's social security regulations and they have an A1 certificate, or the legislation of some other country applies to the employee based on a social security agreement and they have a certificate of the applicable legislation.</p> <p>In a <b>Non-EU/ETA country/non-social security agreement country ('third country')</b> situation, the income earner goes to work in a non-EU/ETA country or a country with no social security agreement with Finland, or the income earner comes to work in Finland from a non-EU/ETA country or a country with no social security agreement with Finland. In countries with which Finland does not have a valid social security agreement (e.g. Russia, and most South American and Asian countries), the income earner's national legislation applies to the income earner in both the country of origin and destination.</p>
Non-resident taxpayer	If the income earner is a non-resident taxpayer, enter "Yes" (true).

	<p>Persons whose residence and home are abroad, and who do not reside in Finland for more than six months consecutively, are deemed non-resident taxpayers. An organisation is deemed to be a non-resident taxpayer, if it has not been established in accordance with Finnish legislation, or if its registered domicile is not Finland.</p> <p>A report must be submitted of payments made to a person who is a non-resident taxpayer, regardless of whether tax at source must have been collected or tax withheld from the payment, or whether the income earner is insured in Finland. Such a report must also be submitted for compensation paid to a non-resident taxpayer for work performed abroad. Payments made to a company that is a non-resident taxpayer are reported only if tax at source has been collected from the income.</p>
Country code for the country of residence	The country code of the country in which the income earner is considered to live or in which the company has its domicile must be reported for a non-resident taxpayer. The country of residence of a non-resident taxpayer cannot be Finland (FI).
Name of the country of residence	Enter the name of the country of residence, if "Unknown" (99) was selected as the value of the country code of the country of residence.
Income subject to withholding	<p>A non-resident taxpayer may have requested that its income be progressively taxed rather than taxed at source. In such a case, a non-resident taxpayer is taxed in the same way as permanent residents of Finland. In the case of progressive taxation, the taxpayer must have a non-resident taxpayer's tax card, based on which the payer withholds tax.</p> <p>If tax has been withheld from a payment made to a non-resident taxpayer instead of collecting tax at source, "Yes" (true) must be entered in the Income subject to withholding field. Income subject to withholding information must be provided, if the income earner has had a non-resident taxpayer's tax card instead of a tax-at-source card.</p>



Country code of the tax-treaty country	The country in relation to which, based on the tax treaty, Finland has no right to tax wages. The country code of the tax-treaty country must always be reported when reporting the Additional income earner data (IncomeEarnerType) "Income earner did not stay longer than 183 days in Finland during the Tax-Treaty-defined sojourn period". The tax treaty countries are listed, and can be found in the code set.
<b>Forms for working abroad (WorkForm)</b>	The data in the "Forms for working abroad" data group is used to report, for example, the income, residency and work data related to international work needed by the Tax Administration. Information reported to the Incomes Register will replace the NT1, NT2 and monitoring forms, and the employee leasing notice currently submitted to the Tax Administration. In the future, this data will be submitted via the Incomes Register.
Type of form: <ul style="list-style-type: none"> <li>• NT1</li> <li>• NT2</li> <li>• Employer's report on periods of stay in Finland</li> <li>• Employee leasing notice</li> </ul>	<p>Select the form to submit from the value list.</p> <p><b>NT1</b> - Notice of the withholding of tax in Finland, work in another Nordic country  <b>NT2</b> - Notice of the non-withholding of tax in Finland, work abroad  <b>Employer's report on periods of stay in Finland</b> - Report on periods of stay in Finland relating to working abroad, if the six-month rule has been applied to withholding tax (so-called monitoring report).  <b>Employee leasing notice</b> - Notice of a leased employee whose employer and wage payer are abroad.</p> <p>Information on the <b>NT1</b> form is submitted when an income earner living in Finland works in another Nordic country. Advance payments of income taxes do not need to be paid to the country of work, if it has been demonstrated to the tax authority of that country that tax has been withheld in Finland. The requirements are that the employee must not work for more than 183 days over a period of 12 months, the wages are paid by a Finnish employer, the pay does not burden the financial result of a permanent establishment in the country of work, and a case of employee leasing is not involved. If these requirements are met, and the payer provides the data required by the Tax Administration, the Tax Administration will send a certificate of withholding of tax in Finland to the address specified</p>

by the payer, and send the data on the form to the tax authority of the country of work. The data must be submitted no later than on the fifth date after the first payment date of wages for work in another Nordic country.

The data on the **NT2** form is submitted when the employer announces that it will apply the tax exemption of the six-month rule to the wages paid, i.e., tax is not withheld. In this case, withholding does not include the possible minimal withholding in relation to the employee's health insurance contribution. This data must also be submitted in Nordic situations when the six-month rule is not applicable, but the relief method is applied to the elimination of double taxation of the income. An employer considering non-withholding must ensure that the requirements for applying the rule are met. If the employer decides not to withhold tax, it must report the data no later than on the fifth calendar day following the first wage payment date, when withholding was omitted for the first time, or when work in another Nordic country began.

**An employer's report on periods of stay in Finland** (so-called monitoring report) is submitted when the income earner works abroad and no tax has been withheld under the six-month rule. The Tax Administration uses this information to ensure that the requirements for applying the six-month rule are met. The information must include periods of residency in Finland. Data is submitted to the extent that the data submitted in the NT2 form has changed; additionally, data on the actual days of residence in Finland must be submitted in every case. Information on the days of residence in Finland can be submitted no later than by the end of the January in the year following the payment year. However, the information can also be submitted immediately after the work abroad has ended, or by pay period during the assignment. In the latter case, however, you must ensure that the information is submitted for the entire tax year.

A foreign employer must submit **employee leasing notice** information for an employee leased from abroad who works in Finland for a Finnish employer, when the international agreement does not prevent the collection of tax from the employee's pay. A notice must be submitted for each leased employee, regardless of the duration of their work assignment. The information must include the estimated duration of the work assignment and the details of the Finnish employer and the representative of the foreign employer. Furthermore, an estimate of the amount of pay for the duration of the work assignment must be reported. The notice must be submitted for each employee no



	later than on the fifth calendar day after the first payment date of wages to the leased employee, when the employee has begun working in Finland.
<b>Other income earner details (IncomeEarnerOther)</b>	
Applicable collective agreement (CBACode)	<p>Select the desired collective agreement from the value list.</p> <p>A collective agreement is an agreement concluded by one or several employers, or a registered employer association, with one or several registered employee associations on the terms and conditions that must be followed in employment relationships.</p> <p>The applicable collective agreement code set is based on the register on collective agreements with universal and normal applicability, maintained by the Ministry of Social Affairs and Health. A collective agreement is universally applicable when the employers that have signed it employ at least half of the workforce in the sector. The Board for the Ratification of Validity of Collective Agreements confirms whether collective agreements are universally applicable. A collective agreement with normal applicability is binding on the members of the employer association and employee federation that concluded the agreement.</p> <p>If the applicable collective agreement is not included on the value list, enter "Other collective agreement" in this field. If there is no national collective agreement in the field, select the value "No national collective agreement for the field".</p>
<b>Additional income earner details (IncomeEarnerTypes)</b>	
Type of additional income earner data (IncomeEarnerType)	Select the desired type from the value list. If several types apply, select all of them.

<ul style="list-style-type: none"> <li>• Employed with assistance from the State employment fund</li> <li>• Joint owner with payer</li> <li>• Partial owner</li> <li>• Key employee</li> <li>• Leased employee living abroad</li> <li>• Person working in a frontier district</li> <li>• Person working abroad</li> <li>• Athlete</li> <li>• Performing artist</li> <li>• Income earner did not stay longer than 183 days in Finland during the Tax-Treaty-defined sojourn period</li> <li>• Employer pays taxes on behalf of the employee ("Net-of-tax" employment contract)</li> <li>• Organisation</li> <li>• Person working on a road ferry on Åland Islands</li> <li>• Self-employed person, no obligation to take out YEL or MYEL insurance</li> <li>• Person receiving wages paid by a diplomatic mission</li> </ul>	<p><b>Employed with assistance from the State employment fund</b> – The employer has received government employment subsidy for the employment of the income earner (pay subsidy or an appropriation paid to a government agency or institute for employing an unemployed applicant). The subsidy is granted to the employer to cover wage expenses.</p> <p><b>Joint owner with payer</b> – Enter this information if the income earner is involved in the company or office via invested capital, i.e. is in a stakeholder position relative to the payer. This information does not need to be entered if the income earner is a shareholder in a listed company.</p> <p><b>Partial owner</b> – The income earner is a partial owner in accordance with the Unemployment Security Act (1290/2002). Partial owners of a company pay a lower income earner's unemployment insurance contribution than employees. Whether a person is a partial owner or an employee is affected by:</p> <ul style="list-style-type: none"> <li>• the ownership share of the person and their family members;</li> <li>• voting power and other control; and</li> <li>• the person's position in the company. Read more (in Finnish): <a href="http://www.tvr.fi">www.tvr.fi</a></li> </ul> <p><b>Key employee</b> – This data must be submitted when the income paid to the income earner is income referred to in the act governing the taxation of key employees (1551/1995). The same income type can also be used to report wages paid under the Act on the Nordic Investment Bank (NIB) (29.6.1976/562).</p> <p>A key employee is a foreign specialist to whom wages subject to tax at source for a key employee are paid. The wages paid to a key employee can be reported using any income type for wages used by the Incomes Register. The income earner is marked as a key employee.</p> <p>The wages of a foreign specialist are regarded as income under the key employee act when the employee comes to Finland for a period longer than six months and thus becomes a resident taxpayer when their work begins. The wages of a Finnish citizen cannot be treated as income under the key employee act. The key employee data is</p>
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reported only when the employee has obtained a tax card from the tax office, and an entry on the applicability of the key employee act has been made on the tax card.

The special tax at source collected from wages is reported as collected tax at source. The tax at source includes the employee's health insurance contribution.

**Leased employee living abroad** – This information is submitted only when the payment is made by *a foreign employer* to a leased employee living abroad. The wages of a leased employee living abroad must be reported as additional income earner data regardless of the duration of the work or whether the employee is a resident or non-resident taxpayer in Finland.

The data is used by an employer with no permanent establishment in Finland. If the employer has a permanent establishment in Finland, the income is reported as normal wages, and the 'leased employee living abroad' information is not specified.

This information must only be submitted for leased employees coming from the following countries or regions:

- Iceland, Norway, Sweden, Denmark, Latvia, Lithuania, Estonia, Georgia, Moldova, Belarus, Isle of Man, Poland, Turkey, Kazakhstan, Bermuda, Jersey, Guernsey, Cayman Islands, Cyprus, Tajikistan, Germany and Turkmenistan.
- A report must also be submitted for leased employees who reside in Bulgaria, but work in Finland for non-Bulgarian employers.
- The information must also be submitted for leased employees coming from countries with which Finland does not have a tax treaty.

If a foreign employer does not have a permanent establishment in Finland or has not registered in the employer register, the employer does not withhold tax from the wages; instead, the employee prepays the taxes.

Read more on the [taxation of foreign leased employees in Finland](#).



INCOMES REGISTER

**Person working in a frontier district** – This information is used when the income earner is a permanent resident of a Swedish or Norwegian municipality bordering Finland's land frontier and works in Finland in a municipality sharing the same land border.

The frontier districts are:

- Adjacent to Sweden, Enontekiö, Kolari, Muonio, Pello, Tornio and Ylitornio in Finland are frontier districts, as are, correspondingly, Haparanda, Kiruna, Pajala and Övertorneå in Sweden.
- With respect to the Finland-Norway border, Enontekiö, Inari and Utsjoki in Finland, and Karasjok, Kautokeino, Kåfjord, Nesseby, Nordreisa, Storfjord, Sör-Varanger and Tana in Norway are frontier districts.

This information is used when no income tax is collected in Finland from the wages paid to the frontier worker, but for which the Finnish employer must pay social insurance contributions and collect the employee's health insurance contribution.

If the employee performs part of their work in a non-frontier district in Finland, the share of the wages based on this work is subject to taxation in Finland. This income is reported on a different report, and the 'Person working in a frontier district' information is not used for it.

**Person working abroad** – This data must be submitted if the income earner works abroad. This data must be entered when the income earner works abroad in the service of a foreign employer, and the foreign employer must take out insurance from Finland for the work carried out abroad. In this case, the foreign employer is responsible for reporting. This data must also be entered when the income earner works abroad as a posted worker of a Finnish employer, and the Finnish employer must take out insurance from Finland for the work carried out abroad. In this case, the Finnish employer is responsible for reporting. This data is not used when, for example, the income earner travels abroad on business for a short period of time.

Correspondingly, the information must be submitted when a foreign group company pays the employee's wages and the Finnish company that posted the worker is responsible for paying the social insurance contributions. In such a



case, the Finnish company must submit a report of the wages and pay social insurance contributions, if the employee is insured in Finland as a worker posted by a Finnish employer. The Finnish company is obligated to submit this data as long as the worker is insured in Finland.

**Athlete** – This information is used when reporting payments received for sports, for example based on a player contract. The payment can be, for example, wages or non-wage compensation for work. This information is used only when reporting payments received for sports, not, for example, wages received by an athlete for non-sport activities.

The athlete's wages are typically wages paid to a member of a sports team based on a player contract. The amount of the wages does not include wages transferred to an athletes' special fund.

Athlete's fees are typically paid to athletes involved in individual sports (non-wage compensation for work). Fees paid for sports not based on an employment relationship are payments treated in taxation in the same way as non-wage compensation for work, and they are reported as non-wage compensation for work.

The athlete's statutory insurance premium is based on the athlete's wages in accordance with the Act on Athletes' Accident and Pension Insurance (276/2009). The act lays down provisions on the athlete's minimum level of earnings. Once this minimum level has been reached, the sports employer must take out accident and pension insurance for the athlete. In turn, an athlete in an individual sport who has reached the minimum level of earnings has the option of insuring themselves.

**Performing artist** – This information is used when reporting a payment for an artist's personal performance. The payment can be wages or non-wage compensation for work. Performing artists include stage and film actors, radio and television performers, and musicians.

**Income earner did not stay longer than 183 days in Finland during the Tax-Treaty-defined sojourn period** – This information is used, when a *foreign employer* pays wages to an employee who is a resident taxpayer in Finland and



has not stayed longer than 183 days in Finland during the Tax-Treaty-defined sojourn period. The information is submitted only when the foreign employer does not have a permanent establishment in Finland.

The country code of the country that has the taxation right to the income must be reported in connection with this information.

**Employer pays taxes on behalf of the employee ("Net-of-tax" employment contract)** – This information must be specified, when a *foreign employer* pays wages to the income earner based on a net-of-tax employment contract. A net-of-tax employment contract is a contract based on which the employer promises to pay the taxes and employee's social insurance contributions from the wages, on behalf of the employee. The income is reported using this income type only when the foreign employer does not have a permanent establishment in Finland. This information can be specified only by a foreign employer.

See the guide [Taxable wages when a foreign company pays net wages for work performed in Finland](#)

**Organisation** – This information is specified if the income earner is an organisation. In the Incomes Register, organisation means the following instances:

- general partnership, limited partnership, limited liability company, cooperative, association, foundation and other legal persons governed by civil law.

The definition used by the Incomes Register differs from, for example, the definition of an organisation in the Income Tax Act (30.12.1992/1535).

**Person working on a road ferry on Åland Islands** – This data must be submitted when the income earner is paid wages earned when working on a road ferry under the Provincial Government of Åland. This type of additional income earner data only applies to the part of wages earned when working on a road ferry under the Provincial





	<p>Government of Åland. If the income earner also receives other income, a separate earnings payment report must be submitted without this type of additional income earner data.</p> <p><b>Self-employed person, no obligation to take out YEL or MYEL insurance</b> – This data must be submitted if the income earner meets the requirements laid down in section 3 of the self-employed persons’ pensions act (yrittäjän eläkelaki 1272/2006) but is not under insurance obligation pursuant to section 4 of the self-employed persons’ pensions act. This data must also be submitted regarding an income earner who meets the requirements laid down in section 3 of the farmers’ pensions act (maatalousyrittäjän eläkelaki 1280/2006), but is not under insurance obligation pursuant to said act. This situation can occur when, for example, the business is so small in scale that the self-employed person is not under obligation to take out YEL or MYEL insurance, or the self-employed person is younger or older than the age limits prescribed by law. In these situations, the payer is not obligated to pay the employer’s health insurance contribution or other social insurance contributions from the income earner’s wages. The payer must select ‘Self-employed person, no obligation to take out YEL or MYEL insurance’ as the type of additional income earner data, and the payer must report that no obligation to insure exist on the part of earnings-related pension, health and unemployment insurance or accident and occupational disease insurance. The Finnish Tax Administration and insurers will use this information to determine the insurance contributions correctly.</p> <p><b>Person receiving wages paid by a diplomatic mission</b> – This data must be submitted when a payment is paid to a person, who is not a Finnish citizen, when working in the service of a diplomatic mission. This data is not used when the person is a Finnish citizen.</p>
<b>Payment data (Payment)</b>	<p>The payment details needed by the earnings-related pension provider. The reference number and specifier of the payment are used when the payer has paid the earnings-related pension contributions at the same time as creating a report for the Incomes Register. The specified details act as allocation information.</p>

Type of payment data	Select the party for which the payment data is intended from the value list. Currently, only an earnings-related pension provider can be selected.
Payment reference	The reference number of the payment, specified for the earnings-related pension provider.
Payment specifier	The payment specifier specified for the earnings-related pension provider.

**INCOME TYPE INFORMATION (Transaction)****GENERAL INFORMATION (TransactionBasic)**

Income type codes	<p>Separate instructions have been prepared for income types and their reporting. The descriptions of individual income types can be found in the document, "Descriptions of income types and items deducted from income", and the use of income types and reporting data is described on a general level in the Incomes Register's detailed guidance.</p> <p>Several income types can be reported in the same report. The items deducted from the income can be reported as a total amount in the report, even if the report includes several income types.</p>
Amount	<p>The amount of money paid must be reported for each reported income type. As an exception, no amount needs to be reported for income type '334 Meal benefit' if 'Reimbursement for a meal benefit corresponds to taxable value: Yes' has been entered for the income type.</p> <p>The paid amount is reported as a euro amount, even if the payment was made in some other currency. If the payment was made in some other currency, the payment must be converted into euros using the ECB's reference</p>

	<p>exchange rate valid on the payment date. If the payment is reported in the Incomes Register before the payment date, for example in connection with a payroll run, the income amount reported is converted using the reference exchange rate valid on the reporting date in question.</p> <p>The income types listed below form an exception and can be negative, i.e., have a minus sign. These income types are:</p> <ul style="list-style-type: none"> <li>• 402 Withholding</li> <li>• 404 Tax at source</li> <li>• 412 Employee's health insurance contribution</li> <li>• 413 Employee's earnings related pension insurance contribution</li> <li>• 414 Employee's unemployment insurance contribution</li> </ul>
Payment other than money	<p>Enter "Yes" (true), if the remuneration for the work is not paid in money.</p> <p>In addition to money, remuneration for work can be paid as some other remuneration, such as shares, options or the reciprocal exchange of work. If the payment was not made in money, the fair value of the remuneration must be reported under "Amount". Fair value means, for example, the costs incurred from obtaining a benefit. If the income earner is paid solely in fringe benefits, the "Payment other than money" information does not need to be reported.</p> <p>If only some of the income was not paid in money, the data in question is reported as separate income types (amount paid in money separately, and amount other than money separately).</p>
One-off remuneration	<p>Enter "Yes" (true), if the payment is made as a one-off remuneration. A one-off remuneration is a payment paid only once and is not repeated.</p>

	<p>A one-off remuneration is income paid as a single payment, accrued in advance or afterwards. A one-off remuneration is paid sporadically, not regularly or repeatedly. Monthly made payments are regular payments. A sporadic one-off remuneration is, for example, a bonus paid once per year.</p> <p>It is recommended that the 'One-off remuneration' data is only used when a bonus accrued over a specific period is paid to the income earner or one-off income is paid at the end of employment. For some income earners, full-year earnings may largely consist of one-off payments (e.g. for freelancers) or the amount of paid income may vary. It is not recommended that this data is used to report individual payments. As a result, households, for example, do not need to report this data when they pay a one-off payment to an income earner. Furthermore, this data does not need to be reported when the amount of paid income varies from one payment to the next.</p> <p>If only some of the income was paid as a one-off remuneration, report the data in question as separate income types (regularly paid amount separately and the one-off remuneration separately).</p>
Unjust enrichment	<p>Enter "Yes" (true), if the payment is an unjust enrichment. This information is used when the original report is corrected with a replacement report. After an unjust enrichment has been identified, the related information must be submitted without undue delay and no later than within one month.</p> <p>An enrichment is unjust, if the income earner is not entitled to it. An unjust enrichment occurs when, for example, a payment has been made on incorrect grounds, to the wrong person, or in an incorrect amount.</p> <p>The "Unjust enrichment – Yes" (true) information linked to income type must be reported when an unjust enrichment has been previously reported incorrectly to the Incomes Register as another income type, for example using the "Total wages" income type. The data must be corrected using the income type of the original report and the separate "Unjust enrichment" information provided in connection with it.</p> <p>If the unjust enrichment is noticed before the first report is submitted, use the separate income type "Unjust enrichment" instead of this data field.</p>

	The reporting of unjust enrichments, correcting data, and the recovery of payments made are described in more detail in the instructions "Correcting data in the Incomes Register".
Recovery	<p>Enter "Yes" (true), if income previously reported in the Incomes Register has been recovered from the income earner. The data must be submitted no later than on the fifth (5th) calendar day after information was received on the payment of the recovered amount, its payer, and to which transaction the payment is connected.</p> <p>A payment can be recovered from its recipient when, for example, a mistake has been made in the payment, and the payment has been made to the wrong person or in an incorrect amount. The payment can be recovered from the gross amount, or a payment request can be sent to the income earner. The payment can also be recovered as a net amount.</p> <p>The recovered amount cannot be corrected as a negative number for the original pay period, because the income was originally paid as a larger amount. A correction is made by submitting the "Recovery" information and the related additional data (RecoveryData) during the pay period in which the income was recovered.</p> <p>The reporting of recovered payments is described in more detail in the instructions "Correcting data in the Incomes Register".</p>

#### Insurance information (InsuranceData)

Type of insurance information <ul style="list-style-type: none"> <li>• Subject to social insurance contributions</li> </ul>	The payer selects the desired type from the available values. One income type can have several values. The available values:
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<ul style="list-style-type: none"> <li>• Subject to earnings-related pension insurance contribution</li> <li>• Subject to health insurance contribution</li> <li>• Subject to unemployment insurance contribution</li> <li>• Subject to accident insurance and occupational disease insurance contributions</li> </ul>	<p><b>Subject to social insurance contributions</b> – The income is subject to earnings-related pension, health, unemployment, and accident and occupational disease insurance contributions by the employer. Correspondingly, the income is also subject to the employee's earnings-related pension, unemployment and health insurance daily allowance.</p> <p><b>Subject to earnings-related pension insurance contribution</b> – The income is subject to the employer's and employee's earnings-related pension insurance contribution.</p> <p><b>Subject to health insurance contribution</b> – The income is subject to the employer's and employee's health insurance contribution.</p> <p><b>Subject to unemployment insurance contribution</b> – The income is subject to the employer's and employee's unemployment insurance contribution</p> <p><b>Subject to accident insurance and occupational disease insurance contributions</b> – The income is subject to the employer's accident and occupational disease insurance contributions.</p> <p>Social insurance contributions refer to the employer's social insurance contributions and the employee's social insurance contributions. The employer's social insurance contributions comprise the employer's health insurance contribution, the employer's unemployment insurance contribution, the employer's earnings-related pension insurance contribution, accident and occupational disease insurance contributions, and the group life insurance contribution required by the employment or public-sector employment contract. The employee's social insurance contributions are the health insurance daily allowance and health insurance health care contributions, the employee's unemployment insurance contribution and the employee's earnings-related pension insurance contribution.</p> <p>Some of the income types are subject to social insurance contributions at one time but not at other times, depending on the situation. Such income types are:</p> <ul style="list-style-type: none"> <li>• Initiative fee</li> <li>• Compensation for membership in a governing body</li> <li>• Monetary gift for employees</li> <li>• Kilometre allowance (taxable)</li> <li>• Meeting fee</li> <li>• Lecture fee</li> <li>• Compensation for acting in a position of trust</li> <li>• Other taxable benefit for employees</li> </ul>
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	<ul style="list-style-type: none"> <li>• Reimbursement collected for other fringe benefits</li> <li>• Other paidfringe benefits</li> <li>• Other fringe benefit</li> <li>• Total wages</li> <li>• Compensation for employee invention</li> <li>• Stock options and grants</li> <li>• Partial pay during sick leave</li> <li>• Private caretaker's fee</li> <li>• Employer-subsidised commuter ticket, tax-exempt share</li> <li>• Tax-exempt share of bicycle benefit</li> <li>• Non-wage compensation for work</li> <li>• Share issue for employees</li> <li>• Wages for insurance purposesProfit-sharing bonus</li> <li>• Deduction before tax withholding</li> </ul> <p>The payer can use the "Type of insurance information" entry to indicate whether the insurance information of the above-mentioned income types differs from the default value. The default social insurance values of the income types are described in the document, "Wages – Codes – Income types". If the payment is made according to the default value of the income type, the "Type of insurance information" does not need to be separately confirmed. The data group can be entered only in connection with the income types described above.</p> <p>The reporting of insurance information related to the income type is described with examples in the instructions "Reporting data to the Incomes Register: insurance-related data".</p>
<p>Grounds for insurance contribution</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	<p>Enter "Yes" or "No", if the insurance information in the income type paid differs from the default value.</p>

	If the payment made has been partially in accordance with the default insurance value and partially not, separate information on the income type must be submitted for those payments that had the default value and those that did not have it. See the instructions "Reporting data to the Incomes Register: insurance-related data".
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<b>Earnings period (EarningPeriods)</b>	The earnings period is the period over which the income has been accrued. The earnings period for wages and other income can be longer than the pay period, for example one year or even longer. The earnings period is income type specific and can be linked to each reported income type with a different length.
Start date	The start date of the earnings period.
End date	The end date of the earnings period.
<b>Unit of the wages (UnitWages)</b> <b>Unit wage (UnitWage)</b>	The unit price of the wages paid. The unit can be an hour, a day, a week or a period.
Unit price	Report the price according to the selected unit.  If you have selected an hour as the unit, for example, enter the hourly rate EUR/hour in the unit price field.
Number of units	Report the number of actual units, such as the number of working hours.
Unit <ul style="list-style-type: none"> <li>• Hour</li> <li>• Day</li> <li>• Week</li> </ul>	Select the unit used for reporting, from the value list.  The unit is one hour. The unit is one day. The unit is one week.



<ul style="list-style-type: none"> <li>• Period</li> </ul>	The unit is a period.
<b>Car benefit (CarBenefit)</b>	Additional information for the "Company car benefit" income type. A company car benefit is a fringe benefit that is established by the employer providing the employee or their family with a car that the employer owns or possesses, allowing its private use.
Type of company car benefit <ul style="list-style-type: none"> <li>• Limited car benefit</li> <li>• Full car benefit</li> </ul>	<p>If Company car benefit has been selected as the income type, select the type of the company car benefit from the value list.</p> <p><b>Limited car benefit</b> – The income earner pays at least for the fuel of the company car.  <b>Full car benefit</b> – The employer pays all expenses incurred by the car.</p>
Car age group <ul style="list-style-type: none"> <li>• A</li> <li>• B</li> <li>• C</li> <li>• U</li> </ul>	<p>Select the age group of the car from the value list. Fringe benefit cars are divided into three age groups based on the car's registration year marked on the vehicle licence. This is the year when the car was registered for the first time. Car age groups change yearly. Furthermore, a company car benefit received from abroad has a value of its own.</p> <p><b>Age group A</b> – The car used by the income earner belongs to age group A during the first three years of use.  <b>Age group B</b> – The car used by the income earner belongs to age group B during the next three years of use.  <b>Age group C</b> – The car used by the income earner belongs to age group C after the previous periods of use.  <b>Car benefit from abroad</b> – The company car used by the income earner is used abroad and received abroad.</p>
Odometer reading	<p>Enter the number of kilometres driven using a company car in private use in this field, in accordance with the log-book.</p> <p>This information must be reported when the operating costs of the income earner's company car benefit are calculated as a per-kilometre value rather than a monthly value. Information on the number of kilometres can be</p>

	submitted by pay period. However, such information must be submitted in the final report of the year at the latest. The Tax Administration can issue further regulations concerning the time at which the data in question must be submitted.
Car emissions value	Enter the car emissions value, if the taxable value of the company car benefit is lower because the company car is a zero-emissions vehicle or a low emission vehicle. The taxable value of the company car benefit can be reduced if the emissions of the vehicle are 0–100 g/km. The emissions value is reported monthly in connection with the reduced taxable value of the company car benefit. Reducing the amount of the company car benefit is based on section 64a of the income tax act, and reductions can be made in accordance with the act until 2025. Due to this, the emissions value can only be reported if the payment date is in 2022–2025.
<b>Meal benefit (MealBenefit)</b>	Additional information for the "Meal benefit" income type. Meal benefit is a fringe benefit, established when the employer offers meals to its employee.
Reimbursement for a meal benefit corresponds to taxable value	Enter "Yes" (true), if the reimbursement charged for the meal benefit corresponds to the value of a meal benefit in accordance with the fringe benefit decision of the Tax Administration. If the reimbursement charged corresponds to the taxable value, the charged amount is not separately entered using the "Reimbursement collected from other fringe benefits" itemisation type.
<b>Other fringe benefit (Otherbenefit)</b>	Additional data for the "Other fringe benefit" income type. Under this section, the types of non-money benefits paid by the employer based on an employment relationship, such as accommodation, telephone and meal benefit, are itemised, unless the previously mentioned benefits have been itemised as their own income types.
Type of benefit • Accommodation benefit	Select a type from the value list. Several types can be reported at the same time. The fringe benefits included in the total are reported under this section.

<ul style="list-style-type: none"> <li>• Telephone benefit</li> <li>• Meal benefit</li> <li>• Other benefits</li> </ul>	<p>Of the fringe benefits, accommodation benefit and telephone benefit can be reported as separate income types. If the payer does not wish to report fringe benefits as separate income types, they are reported as a total using the "Other fringe benefit" income type.</p> <p><b>Accommodation benefit</b> – A fringe benefit established by the employer, providing the employee with an apartment the employer owns or possesses based on a lease relationship related to the employment, or as a benefit included in the pay.</p> <p><b>Telephone benefit</b> – A fringe benefit established by the employer, involving payment of the employer's telephone subscription expenses incurred during private use outside working hours.</p> <p><b>Meal benefit</b> – A fringe benefit established when the employer offers meals to its employee.</p> <p><b>Other benefits</b> – Other taxable fringe benefits include garage and boat benefit, life and pension insurance contributions treated as pay, a benefit from a non-personalised gift card, and fringe benefits received by a person working as a seafarer.</p>
<b>Seafarer's income (SailorIncome)</b>	Payment made for work performed on board a vessel, related to the maritime traffic of the vessel. Seafarer's income comprises pay received for work in the employment of a shipowner, related to maritime traffic on a vessel with no less than 100 tons of gross capacity.
Payment is seafarer's income	Enter "Yes" (true), if the payment was made as seafarer's income. Income deemed to be seafarer's income comprises not only the wage income received by persons in actual seafarer professions, but also the pay received by persons working on board a vessel while in the employment of the shipowner or another equivalent employer, such as a waiter, performing artist or shop assistant.
Time of cross trade	Time of cross trade means the time spent in haulage during which the vessel is not within Finnish territory.

	If the income earner is on board a vessel that does not visit Finnish territory during the month in question, the income earner is entitled to a cross trade deduction in their taxation. The shipowner will report the time of cross trade as full months for the purpose of granting the cross trade deduction.
Withdrawal period, start date	<p>Enter the start date and year of the pay period, in which the income of an income earner receiving seafarer's income has been withdrawable, in this field. Seafarer's income is income from the year and month in which it was paid. However, the pay is considered to have been paid on the date on which the income earner could withdraw it. For these situations, a maritime employer can report the pay period in which the income was withdrawable.</p> <p>Example: An income earner works on board a vessel in December and January. The maritime employer's pay period is one calendar month, and the wages are paid on the last day of the month. The person is at sea for the whole of December, due to which the December wages are not paid to the income earner until January. Because the income would have been withdrawable on the last day of December, the maritime employer enters the December start date and the year as the start date of the withdrawal period, and the December end date and the year as the end date.</p>
Withdrawal period, end date	Enter the end date and year of the pay period in which the income of an income earner receiving seafarer's income has been withdrawable in this field.
<b>Additional details of recovery (RecoveryData)</b>	<p>This information must be submitted, if "Yes" (true) has been entered in the "Recovery" field.</p> <p>The recovered amount cannot be corrected as a negative number for the original pay period, because the income was originally paid as a larger amount. The correction must be made by submitting the "Recovery" information and the related additional data during the pay period in which the income was recovered.</p>
Recovery date	The date on which the income earner has paid the amount collected back to the payer. Amounts recovered before 1 January 2019 are not reported to the Incomes Register. Consequently, the recovery date cannot be earlier than 1

	January 2019. The recovery date also cannot be later than the date of payment or other reporting date of the report, since recovery is reported after income has been recovered.
Withholding from the recovered amount	Withholding from the recovered amount. This data is submitted, if the income is recovered from the income earner as a net amount, and the withheld share is deducted from other withheld taxes remitted to the Tax Administration. The income can be recovered as a net amount, if the income is paid back in the same year or in the beginning of the next year, in a situation where the taxation has not yet been completed and the income has thus not been accredited to the income earner during taxation.
Tax at source from the recovered amount	Tax at source from a recovered or refunded amount. This data must be submitted if the income is recovered from the income earner or refunded to the payer as a net amount and the proportion of tax at source is deducted from other tax at source remitted to the Finnish Tax Administration.
<b>Original pay period</b>	The original pay period from which the income is being recovered. Enter the pay period, during which the recovered income was originally paid, in this field.
Date of payment	Payment date of the original payment (e.g. the date on which the recovered income was paid to the income earner).
Start date	The start date of the original pay period.
End date	The end date of the original pay period.
<b>Daily allowance (DailyAllowance)</b>	Additional data submitted in connection with the "Daily allowance" income type.
Type of daily allowance <ul style="list-style-type: none"> <li>Meal allowance</li> </ul>	The tax exempt types of daily allowance that have been paid to the income earner and that are included in the amount of the "Daily allowance" income type are reported in this section. Several types can be reported at the same time.

<ul style="list-style-type: none"> <li>• Partial daily allowance</li> <li>• Full daily allowance</li> <li>• International daily allowance</li> <li>• Tax-exempt reimbursements relating to working abroad</li> </ul>	<p><b>Meal allowance</b> – Tax-exempt recompensation of meal expenses caused by a business trip.</p> <p><b>Partial daily allowance</b> – Daily allowance paid for a business trip with a duration of over six but no more than ten hours.</p> <p><b>Full daily allowance</b> – Daily allowance paid for a business trip with a duration of over ten hours.</p> <p><b>International daily allowance</b> – Daily allowance paid for a business trip outside Finland.</p> <p><b>Tax-exempt reimbursements relating to working abroad</b> – Tax-exempt reimbursements paid in situations related to working abroad:</p> <ul style="list-style-type: none"> <li>• the moving and travel costs of the taxpayer and their family member to the country of work and back;</li> <li>• regular private household staff abroad, paid for by the employer; and</li> <li>• primary and secondary education for children, paid for by the employer.</li> </ul>
<b>Kilometre allowance (tax-exempt) (KmAllowance)</b>	Additional data submitted in connection with the "Kilometre allowance (tax-exempt)" income type.
Number of kilometres	Enter the number of kilometres, on which the tax-exempt kilometre allowance paid is based, in this field. The information on the number of kilometres can be submitted by pay period. At the latest, data on the number of kilometres based on which tax-exempt kilometre allowances have been paid during the year in question must, however, be submitted in the final report of the year. The Tax Administration can issue further regulations concerning the time at which the data in question must be submitted.
<b>Six-month rule (SixMonthRule)</b>	Pay for work performed abroad is tax-exempt in Finland, if: <ul style="list-style-type: none"> <li>• the person's stay abroad is caused by said work, and</li> <li>• lasts for at least six months consecutively, and the employee does not stay in Finland for more than six days per working month on average, and</li> <li>• the country of work has the right to tax the income in question due to a tax treaty, if an agreement exists on income taxation between Finland and the country of work.</li> </ul>

	The reporting of international working situations to the Incomes Register is described in more detail in the instructions "Reporting data to the Incomes Register: international situations". The reporting of international working situations will be described in more detail in separate customer instructions to be prepared at a later date.
<p>Six-month rule is applicable</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	<p>Enter "Yes", if the six-month rule is applicable to the income earner's income. This information can be connected to any income type.</p> <p>You can also select "No" here, reporting that the six-month rule does not apply. The "No" option is required when, for example, the income earner works abroad and wages have been confirmed for insurance purposes, but the six-month rule is not applicable. In such situations, the Tax Administration needs the correct amount of income, even if the social insurance contributions are determined based on the wages, for insurance purposes.</p>
Country code of country of work	Enter the country code of the country in which the income earner works abroad. The country code is selected from the value list.
Name of country	The name of the country, if the "Unknown" (99) country code was selected.
<b>DETAILS ON FOREIGN LEASED WORKFORCE (ForeignLeasedWork)</b>	
<b>Representative (Representative)</b>	<p>A representative referred to in the Act on Posting Workers (447/2016).</p> <p>A company posting workers in Finland must have a representative in Finland who is available to the posted worker and the authorities for the entire duration of the worker's posting. The representative can be a legal person or a natural person. The payer reports all data concerning the representative.</p>

	<p>The posting company does not need to have a representative if the company posts workers to Finland for no more than ten working days. The calculation of the duration of the workers' posting takes account of the posting period in question and all other periods from the four months preceding the end of the posting period during which an employee of the same company worked in Finland.</p> <p>The representative must be authorised by the company to receive official documents and summons, and deliver documents from the company to the authorities and courts of law. The representative must also be authorised to represent the company in a court of law.</p> <p>Under Section 15a of the Tax Procedure Act (1558/1995), on behalf of a foreign employer not registered in the prepayment register the data specified in Section 15, Paragraph 1 of the Tax Procedure Act, a representative referred to in Section 8 of the Act on Posting Workers has the obligation to report to the Incomes Register on the payment of:</p> <ul style="list-style-type: none"> <li>• Wages received by a leased employee for working in Finland, referred to in Section 10, item 4 c of the Income Tax Act, if an international agreement does not prevent the collection of tax from the pay;</li> <li>• Wages other than those referred to in Section 15 a, Paragraph 2(1) of the Tax Procedure Act, when the income earner stays consecutively in Finland for longer than six months.</li> </ul> <p>Furthermore, the representative must submit data on</p> <ul style="list-style-type: none"> <li>• the estimated duration of work and amount of wage of a foreign leased employee, and the employer, if an international agreement does not prevent the collection of tax from the employee's wages (employee leasing notice), providing that the foreign employer he or she represents is not registered with the Prepayment Register.</li> </ul>
<b>Representative identifier (Id)</b>	
Type of identifier:	Select the representative identifier type from the value list.



<ul style="list-style-type: none"> <li>• Business ID</li> <li>• Personal Identification Number (Finnish)</li> <li>• VAT number (VAT)</li> <li>• GIIN</li> <li>• Tax Identification Number (TIN)</li> <li>• Finnish trade registration number</li> <li>• Foreign business registration number</li> <li>• Foreign personal identification number</li> <li>• Other</li> </ul>	<p>Business ID issued in Finland.  Personal Identification Number issued in Finland.  Value Added Tax identifier used in the EU area.  Identifier of a financial institution entered in the FATCA register.  Taxation identifier issued by a foreign tax authority.  Identifier entered in a foreign trade register.  Business registration number issued abroad.  Personal Identification Number issued abroad.  Identifier other than those listed above.</p> <p>The data must be primarily reported with a Business ID or a Finnish Personal Identification Number. If the representative does not have a Finnish customer identifier, the data should be reported using a foreign identifier.</p>
Identifier	Representative identifier
Country code	If the identifier type is other than a Business ID or a Personal Identification Number (Finnish), enter the code of the country that issued the identifier. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
Representative's name	The representative's name.
<b>Representative's address (Address)</b>	
c/o	Specifier of the representative's address.
Street address	Representative's street address.

P.O. Box	Representative's P.O. Box.
Postal code	Representative's postal code. If the foreign address does not have a postal code, you can enter a two-digit country code in the 'Postal code' field.
City	Representative's city.
Country code	Enter the country code for the address, if the address is abroad. Select from the list of country codes.
Name of country	Enter the name of the country for the address, if the "Unknown" (99) country code was selected.
The representative is the data submitter	The submitter of the data is a representative referred to in the Act on Posting Workers (447/2016). Enter "Yes", if the report has been submitted by a representative on behalf of the employer.
<b>Estimated pay amount (EstAmount)</b>	
Estimated pay amount	<p>An estimate of the amount of the income earner's pay for the entire year.</p> <p>This information is provided when submitting the Employee leasing notice.</p>
<b>Finnish employer (FinServiceRecipient)</b>	A Finnish employer that has leased foreign employees for work performed in Finland.
<b>Employer identifier (Id)</b>	
Type of identifier: <ul style="list-style-type: none"> <li>• Business ID</li> <li>• Personal Identification Number (Finnish)</li> </ul>	Select the employer identifier type from the value list. Business ID issued in Finland. Personal Identification Number issued in Finland.

<ul style="list-style-type: none"> <li>• VAT number (VAT)</li> <li>• GIIN</li> <li>• Tax Identification Number (TIN)</li> <li>• Finnish trade registration number</li> <li>• Foreign business registration number</li> <li>• Foreign personal identification number</li> <li>• Other</li> </ul>	<p>Value Added Tax identifier used in the EU area.</p> <p>Identifier of a financial institution entered in the FATCA register.</p> <p>Taxation identifier issued by a foreign tax authority.</p> <p>Identifier entered in a foreign trade register.</p> <p>Business registration number issued abroad.</p> <p>Personal Identification Number issued abroad.</p> <p>Identifier other than those listed above.</p> <p>The data must be primarily reported with a Business ID or a Finnish Personal Identification Number.</p>
Identifier	Employer identifier.
Country code	If the identifier type is other than a Business ID or a Personal Identification Number issued in Finland, enter the code of the country that issued the identifier. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
<b>STAY PERIOD IN FINLAND (StayPeriodInFinland)</b>	<p>Enter the stay periods in Finland in this section. Several stay periods can be entered.</p> <p>In this section, report</p> <ul style="list-style-type: none"> <li>• the stay periods in Finland of an income earner working abroad (so-called days in Finland), when the six-month rule is applicable to the pay (so-called mandatory information).</li> </ul> <p>You can also report</p> <ul style="list-style-type: none"> <li>• a foreign income earner's stay periods in Finland (as complementary additional information).</li> </ul> <p>The data must be entered, if you have reported the value "Employer's report of foreign pay" (so-called monitoring report) in the "Forms for working abroad" (WorkForm) data group. The information can also be submitted in other situations concerning working in Finland.</p>

Report contains no stay periods in Finland	<p>Enter "Yes" (true), if the income earner has not stayed in Finland at all during the reporting period in question.</p> <p>An entry in this field confirms that the report does not include stays in Finland. Based on this information, data users needing stay period information are notified that there have been no stays in Finland and will not ask the payer for this information again. The stay period in Finland must be submitted as mandatory data when submitting a monitoring report related to an international working situation.</p>
Start date	Start date of the stay period in Finland.
End date	End date of the stay period in Finland.
<b>WORK PERIOD IN FINLAND (WorkPeriodsInFinland)</b>	<p>Enter the work periods in Finland in this section. Several work periods can be entered.</p> <p>In this section, report</p> <ul style="list-style-type: none"> <li>• a foreign lease employee's work periods in Finland and the number of workdays (so-called mandatory information), when submitting the Employee leasing notice for a foreign lease employee.</li> </ul> <p>You can also report</p> <ul style="list-style-type: none"> <li>• a foreign income earner's work periods in Finland (as complementary additional data), and</li> <li>• a Finnish income earner's work periods, e.g. employees called to work when needed (as complementary additional data).</li> </ul>
Start date	Start date of the work period in Finland.
End date	End date of the work period in Finland.
Number of workdays	Number of workdays in Finland.

	This information must be provided, when the Type of additional income earner data is "Foreign leased employee", if income has been reported for an employee who is a non-resident taxpayer with no income subject to withholding.
<b>COUNTRIES OF WORK (WorkCountries)</b>	The country in which the income earner works. Several "Country of work" entries can be made.
Country of work	Select the country of work from the list of country codes. This information must be provided, if you are reporting NT1 or NT2 data.
District where work is performed	The district where the work is performed is entered in text form. Several districts where the work is performed can be entered.
Name of the country of work	Enter the name of the country, if the country cannot be found on the value list of country codes, and "Unknown" (99) was selected as the value.
<b>Address in country of work (WorkCountryAddress)</b>	This information can be provided, if you are reporting NT1 or NT2 data.
c/o	Specifier of the foreign address
Street address	Street address in the foreign country.
P.O. Box	P.O. Box in the foreign country.
Postal code	Postal code in the foreign country. If the foreign address does not have a postal code, you can enter a two-digit country code in the 'Postal code' field.
City	City in the foreign country.
Country code	Enter the country code, if the address is abroad. Select from the list of country codes.

Name of country	Enter the name of the country for the address, if the "Unknown" (99) value was selected for the country code.
<b>Principal (ServiceRecipient)</b>	The Finnish employer's principal in the country of work. This information must be provided when reporting information on the NT1 form.
<b>Principal identifier (Id)</b>	
Type of identifier: <ul style="list-style-type: none"><li>• Business ID</li><li>• Personal Identification Number (Finnish)</li><li>• VAT number (VAT)</li><li>• GIIN</li><li>• Tax Identification Number (TIN)</li><li>• Finnish trade registration number</li><li>• Foreign business registration number</li><li>• Foreign personal identification number</li><li>• Other</li></ul>	Select the principal identifier type from the value list.  Business ID issued in Finland. Personal Identification Number issued in Finland. Value Added Tax identifier used in the EU area. Identifier of a financial institution entered in the FATCA register. Taxation identifier issued by a foreign tax authority. Identifier entered in a foreign trade register. Business registration number issued abroad. Personal Identification Number issued abroad. Identifier other than those listed above.
Identifier	Tax Identification Number in the country of work.
Country code	Enter country information, if the identifier is other than a Business ID or a Finnish Personal Identification Number. Select from the list of country codes.
Name of country	Enter the name of the country for the address, if the "Unknown" (99) value was selected for the country code.
Name	Name of the principal.

<b>Principal's address (Address)</b>	
c/o	Specifier of the principal's address.
Street address	Principal's street address.
P.O. Box	Principal's P.O. Box.
Postal code	Principal's postal code. If the foreign address does not have a postal code, you can enter a two-digit country code in the 'Postal code' field.
City	Principal's city.
Country code	Enter the country code for the address, if the address is abroad. Select from the list of country codes.
Name of country	Enter the name of the country for the address, if the "Unknown" (99) value was selected for the country code.
<b>Stay period in country of work (StayPeriodAbroad)</b>	Enter the periods of stay in a foreign country of work of the income earner working abroad in this section.  Several stay periods can be entered. This information must be provided when reporting information on the NT1 and NT2 forms.
Start date	Start date of the stay abroad.
End date	End date of the stay abroad. If the end date is unknown, enter an estimate.
<b>Work period abroad (WorkPeriodAbroad)</b>	Enter the periods of work abroad of the income earner working abroad in this section.

	Several work periods can be entered. This information must be provided when reporting information on the NT2 form.
Start date	Start date of the work abroad.
End date	End date of the work abroad.
Country of work has taxing right <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Enter "Yes", if the country of work has the right to tax the income earner's income.  You can also enter "No" in this field, if the country of work does not have the right to tax the income earner's income. This information must be provided when reporting information on the NT1 and NT2 forms.
Pay burdens the result of the employer's permanent establishment in the country of work <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Enter "Yes", if the wages paid to the income earner burden the result of the employer's permanent establishment in the country of work. You can also enter "No" in this field, if the pay does not burden the result of the permanent establishment in the country of work. This information must be provided when reporting information on the NT1 and NT2 forms.
Pay per month	The pay per month received for working abroad. This information can be provided when reporting information on the NT2 form. The income actually paid to the income earner for the duration of the work abroad per month. This data is needed, because the payment of social insurance contributions is usually based on the wages for insurance purposes. Entered when social insurance contributions are based on the wages for insurance purposes.
<b>Other remunerations and benefits (Remunerations)</b>	This information must be provided when reporting information on the NT2 form.
Type of benefit <ul style="list-style-type: none"> <li>• Daily allowance</li> </ul>	Report the types of benefits paid for the work abroad by picking them from the value list. Several types can be reported at the same time.



<ul style="list-style-type: none"> <li>• Accommodation benefit</li> <li>• Car benefit</li> <li>• Other benefit</li> </ul>	The income actually paid to the income earner for the duration of the work abroad per month. Entered when social insurance contributions are based on the wages for insurance purposes.
<b>ABSENCES (Absence)</b>	<p>The recommendation for reporting absences from work is that absences during the previous pay period should be reported in the report for the current pay period at the latest. This would make the data available quickly enough for the users' needs.</p> <p>As a rule, only full-day absences are reported to the Incomes Register. The reporting of part-time absences (part-time sick leave, part-time child care leave and part-time absence due to rehabilitation) are discussed in more detail in the customer instructions.</p>
<b>Time period for reporting absences</b> <ul style="list-style-type: none"> <li>• Start date of reporting absences</li> <li>• End date of reporting absences</li> </ul>	<p>Report the time period from which the absence periods of the income earner are known when the report is being created as the time period for reporting absences.</p> <ul style="list-style-type: none"> <li>• Enter the date following the previously reported period as the start date of reporting absences, and</li> <li>• the date until which the absences are known as the end date of reporting absences.</li> </ul> <p>The period can differ from the pay period. The time period for reporting absences must cover all periods of absence possibly reported on the same report.</p> <p>This information must also be specified when there have been no absences. If there were no absences during the period, no other data groups related to absences are selected for the report.</p> <p>Based on the period, data users are informed of which period's absences, if any, are included in the report.</p>
<b>Unpaid absence (UnpaidAbsence)</b>	

<b>Absence period (UnpaidAbsencePeriod)</b>	There can be several periods of absence during the same pay period, and chronologically, they can overlap fully or in part, and can have different causes of absence. There can be only one cause for one period of absence. The period of absence can start or end at a different time to the pay period.
Start date	The start date of a continuous unpaid absence.
End date	The end date of a continuous unpaid absence.
Number of days of absence	<p>The number of unpaid days of absence from work.</p> <p>In this field, enter the number of workdays during which the income earner has been absent from work without pay. The number of days of absence is complementary data to reporting the absence period.</p>
Cause of absence <ul style="list-style-type: none"> <li>• Illness</li> <li>• Part-time sick leave</li> <li>• Parental leave</li> <li>• Special pregnancy leave</li> <li>• Rehabilitation</li> <li>• Child's illness or a compelling family reason</li> <li>• Part-time child care leave</li> <li>• Training, education</li> <li>• Job alternation leave</li> <li>• Study leave</li> <li>• Industrial action or lock-out</li> <li>• Interruption in work provision</li> <li>• Leave of absence</li> </ul>	<p>Select the cause of the unpaid absence from the value list.</p> <p><b>Illness</b> – The income earner is prevented from working due to inability to work caused by an illness or accident.</p> <p><b>Part-time sick leave</b> – An employee and employer agree on part-time duties for the employee during sick leave caused by inability to work, if the employee can handle some of the duties related to full-time work without endangering their health and recovery.</p> <p><b>Parental leave</b> – Leave, granted for the duration of a pregnancy allowance period or of a parental allowance period. This reason code must be also entered when the unpaid family leave being reported is a maternity leave, paternity leave or parental leave with a start date prior to 1 August 2022.</p> <p><b>Special pregnancy leave</b> – Leave, granted for the duration of a special pregnancy allowance period. Special pregnancy allowance is paid for the period when the income earner is prevented from working due to a hazard related to</p>

<ul style="list-style-type: none"> <li>• Military refresher training</li> <li>• Military or non-military service</li> <li>• Lay-off</li> <li>• Child care leave</li> <li>• Other</li> </ul>	<p>their duties or working conditions. This reason code must be also entered when the unpaid family leave being reported is a special maternity leave with a start date prior to 1 August 2022.</p> <p><b>Rehabilitation</b> – An income earner is prevented from working due to participation in professional or medical rehabilitation. Report full-day absences in this field.</p> <p><b>Child's illness or a compelling family reason</b> – The absence is reported, if</p> <ul style="list-style-type: none"> <li>• the employee is absent from work due to the sudden illness of their child under 10 years of age or some other child under 10 years of age who is a permanent resident of their household, or</li> <li>• the income earner is absent from work, because such an absence is necessary for the special care of a family member or some other person close to them, or</li> <li>• the income earner is absent from work, because their immediate presence is necessary for an unanticipated and compelling reason due to an illness or accident within their family.</li> </ul> <p><b>Part-time child care leave</b> – The income earner's <i>weekly</i> working hours have been reduced (in the manner referred to in Chapter 4, Section 4 of the Employment Contracts Act) for the purpose of caring for the income earner's child or some other child who is a permanent resident of their household.</p> <p><b>Training, education</b> – The reason for the absence from work is training taking place by order of the employer, training required under the co-operation agreements of labour market organisations, or information-focused education that is part of apprenticeship training.</p> <p><b>Job alternation leave</b> – An absence for which the employee is given permission based on an agreement made with the employer, whereby an unemployed job seeker meeting the requirements of the Act on Job Alternation Leave (1305/2002) is hired for a fixed period to replace them.</p>
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**Study leave** – An income earner is absent from work, because the employer has released them from the duties of their employment for the purpose of completing studies meeting the requirements of the Study Leave Act. You can also report a discretionary study leave here.

**Industrial action or lock-out** – The absence data is reported as follows:

- the period during which employees interrupt handling employment-related duties due to industrial action, or
- the period during which an employer prevents employees from handling employment-related duties due to industrial action

**Interruption in work provision** – A period during which work is impossible for reasons unrelated to the employee.

**Leave of absence** – An income earner in public-sector employment is absent from work, because they have been granted a release from handling their duties for a reason other than those separately laid down by law.

**Military refresher training** – An income earner is absent from work due to participation in reservist military refresher training or civil defence training.

**Military or non-military service** – An income earner is absent from work due to service performed under the Conscription Act (1438/2007) or the Non-military Service Act (1446/ 2007).

**Lay-off** – A period during which an income earner's work and pay are temporarily interrupted on the initiative of the employer for financial or production reasons, while the employment relationship otherwise remains in effect.

**Child care leave** – An employee is absent due to a child care leave granted for caring for a child or an adopted child under three years of age.



	<b>Other</b> – An income earner is absent from work for a reason other than one of the above-mentioned reasons.
<b>Paid absence (PaidAbsence)</b>	
<b>Absence period (PaidAbsencePeriod)</b>	There can be several periods of absence during the same pay period, and they can have the same or different causes of absence. There can be only one cause for one period of absence. The period of absence can start or end at a different time to the pay period.
Start date	The start date of a continuous paid absence.
End date	The end date of a continuous paid absence.
Number of days of absence	<p>The number of paid days of absence from work, or the number of days during which the employee is absent from work for part of the day due to part-time child care leave or participation in rehabilitation.</p> <p>In this field, report the number of working days on which the income earner was absent for the entire working day while receiving pay, and the number of working days on which the income earner was absent for part of the day due to part-time child care leave or participation in rehabilitation.</p> <p>The number of days of absence is complementary data to reporting the absence period. Entering both is recommended.</p>
Absence continues, until when	An estimate of the time when the paid absence ends. The estimated end date of the absence.
Cause of absence <ul style="list-style-type: none"> <li>• Illness</li> <li>• Part-time sick leave</li> </ul>	Select the cause of the paid absence from the value list.  <b>Illness</b> – An income earner is prevented from working due to inability to work caused by illness or accident

<ul style="list-style-type: none"> <li>• Parental leave</li> <li>• Special pregnancy leave</li> <li>• Rehabilitation</li> <li>• Child's illness or a compelling family reason</li> <li>• Part-time child care leave</li> <li>• Training, education</li> <li>• Leave of absence</li> <li>• Military refresher training</li> <li>• Mid-week holiday</li> <li>• Accrued holiday</li> <li>• Occupational accident</li> <li>• Annual leave</li> <li>• Part-time absence due to rehabilitation</li> <li>• Other</li> </ul>	<p><b>Part-time sick leave</b> – The employee and employer agree on part-time duties for the employee during sick leave caused by inability to work, if the employee can handle some of the duties related to full-time work without endangering their health and recovery.</p> <p><b>Parental leave</b> – Leave, granted for the duration of a pregnancy allowance period or of a parental allowance period. This reason code must be also entered when the paid family leave being reported is a maternity leave, paternity leave or parental leave with a start date prior to 1 August 2022.</p> <p><b>Special pregnancy leave</b> – Leave, granted for the duration of a special pregnancy allowance period. Special pregnancy allowance is paid for the period when the income earner is prevented from working due to a hazard related to their duties or working conditions. This reason code must be also entered when the paid family leave being reported is a special maternity leave with a start date prior to 1 August 2022.</p> <p><b>Rehabilitation</b> – An income earner is entirely prevented from working due to participation in professional or medical rehabilitation. Report full-day absences in this field.</p> <p><b>Child's illness or a compelling family reason</b> – An absence is reported, if</p> <ul style="list-style-type: none"> <li>• an employee is absent from work due to the sudden illness of their child under 10 years of age, or some other child under 10 years of age who is a permanent resident of their household, or</li> <li>• an income earner is absent from work, because such an absence is necessary to the special care of a family member or some other person close to them, or</li> <li>• an income earner is absent from work, because their immediate presence is necessary due to an unanticipated and compelling reason caused by an illness or accident within their family</li> </ul> <p><b>Part-time child care leave</b> – The income earner's <i>daily</i> working hours have been reduced (in the manner referred to in Chapter 4, Section 4 of the Employment Contracts Act) for the purpose of caring for the income earner's child or</p>
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some other child who is a permanent resident of their household. For part-time child care leave, do not report the number of days of absence; instead, report the number of days affected by the reported cause of absence.

**Training, education** – The reason for the absence from work is training taking place by order of the employer, training required under the co-operation agreements of labour market organisations, or information-focused education that is part of apprenticeship training.

**Leave of absence** – An income earner in public-sector employment is absent from work, because they have been granted a release from handling their duties for a reason other than those separately laid down by law.

**Military refresher training** – An income earner is absent from work due to participation in reservist military refresher training or civil defence training.

**Mid-week holiday** – The cause of absence from work is a mid-week holiday.

**Accrued holiday** – An income earner is taking accrued days off in accordance with their collective agreement.

**Occupational accident** – An income earner is absent from work due to incapacity for work caused by an occupational accident or occupational disease.

**Annual leave** – A period with pay during which the income earner is relieved, on an annual basis, from performing their employment-related duties, provided by law or an agreement.

**Part-time absence due to rehabilitation** – The income earner's *daily* working hours have been reduced due to participation in rehabilitation.



	<b>Other</b> – An income earner is absent from work for a reason other than one of the above-mentioned reasons.
Pay for period of paid absence	<p>The amount of pay from the period of paid absence. The pay for the period of absence must be reported using the normal income types for the amount of pay.</p> <p>The amount of pay for the paid absence is already included in the income types described above, and only the part of the pay paid for the period of paid absence is itemised here.</p>
<b>Reimbursement application data (ReimbApp)</b>	
Payment data type	<p>Select the party for which the application is intended from the value list. Currently, only Kela can be selected. The values of the data item “Kela's Payment data type” include a family leave compensation and a daily allowance application.</p> <p>If Kela's application data is reported, Kela will process the report as the employer's sickness allowance, maternity, paternity or parental allowance, special maternity allowance, rehabilitation allowance or family leave compensation application in accordance with the codes used on the report.</p>
Reference number	A reference number reported by the payer that Kela, for example, can use to report a benefit payment and with which the payment can be allocated to the correct income.
Payment specifier	The payment specifier. A payment specifier does not need to be provided for Kela.
Additional reimbursement application data	Voluntary additional details for an application. Enter free-format text in this section when reimbursement is applied for a period of absence and Kela's reimbursement application data (ReimbApp) has been entered on the earnings payment report. The additional details entered by the payer are forwarded to benefit processors along with the application.





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