

DIRECT TRANSFER OF WITHHOLDING DATA FOR PAYMENTS OF WAGES (VKESSPAE)

DATA FILE SPECIFICATION

Year of withholding 2026

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Change history

Date	Version	Description
10 th June 2025	1.0	First release

1 INTRODUCTION

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

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

For information on how to make a request for online transfer, on the procedures involved and on the e-services available for the transfer, see the instructions titled [Direct online transfer of 2026 withholding data for payments of wages \(pdf\)](#) (*tax.fi > About us > Developers > Data format specifications > Direct transfers and other e-filings > Form/instructions*)

Guidance and Data File Specifications are posted each year at [Direct transfers and other e-filings](#) (*tax.fi > Developers > Data format specifications > Direct transfers and other e-filings*)

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

The length of the filing is fixed at 140 characters. Enter all the information in character format. Positions 1 to 61 consist of information filed by the employer and positions 62 to 110 are the answer information sent back by the Tax Administration. Position 52, positions 54 to 61, and positions 111 to 128 are additional space, which can be used freely by employers and will be sent back in the answer files as they are. The required length of the filing is reached after filer populates the "software that produced the file", position 129-140.

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3 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 9 September 2025 in Ilmoitin.fi, first for testing

(<https://testi.ilmoitin.fi/>), and as of 23 September 2025, in the live environment. They will then continue to be in force until a new version of this specification is released.

The last date for requests is 15 February 2026.

4 COMBINED INFORMATION FLOWS

You may not send us other flows in the same computer file as the VKESSPAE flow.

5 CHANGES TO THE PREVIOUS VERSION

Version	Position	Data element	Description
1.0	9-12	Year of withholding	The year is changed.

6 DATA FORMAT SPECIFICATION

Contents of the request file

Position	P/V	L/T	Description	Format	Values
1-8	P		Identifier	AN8	VKESSPAE
9-12	P		Year of withholding <i>The year of withholding is the calendar year in which the tax card becomes effective, i.e. the year for which the withholding data is given.</i>	VVVV	2026
13-23	P		Worker's personal identity code	HETU2	
24-36	P		Business ID of the sender of the request See 9. Business ID of the sender of the request	ALITP2 HETU2	
37-49	P		Employer's/other payor's Business ID See 10. Employer's/other payor's Business ID	ALITP2 HETU2	
50	P		Monthly/hourly pay 1 = employees paid monthly 2 = employees paid by the hour 3 = no differentiation between monthly/hourly pay	N1	1,2,3
51	P		Request category 1 = Request for withholding data on non-seafarers' pay from primary employment 2 = Request for withholding data on seafarer's income (shipping companies) 3 = Request for withholding information for family	N1	1,2,3,4,5,6

			<p>caregiver's or foster care provider's fees and expense allowance</p> <p>4 = Request for withholding information for the wages paid on Åland archipelago ferries (Provincial Government of Åland)</p> <p>5 = Request for withholding information for paid nonwage compensation (non-VAT)</p> <p>6 = Request for withholding information for paid nonwage compensation (liable to VAT)</p> <p>See 11. Request category</p>		
52	V		Additional space		
53	V		<p>The payor is:</p> <p>1 = a payer of social benefits</p> <p>2 = an employees' fund</p> <p>3 = employer/payer of nonwage compensation</p> <p>See 12. The Payor's role (=the payor is:)</p>	N1	1,2,3
54-61	V		Additional space		
129-140	P		Name of the software that produced the file	Y-TUNNUS_AN2	

Contents of the Tax Administration's answer file

Positio	P/V	Kuvaus	Muoto	Sallitut arvot
62-73		<p>One income ceiling for wage income, seafarer's income or income earned on Åland Islands ferries</p> <p>See 13. One income ceiling</p>	R9,2	
74		<p>Withholding rate details</p> <p>See 14. Withholding rate details</p>	N1	1,2,3,4,5,6,7
75-78		<p>Withholding percentage rate</p> <p>See 15. Withholding percentage rate</p>	D2,1	
79-85		Additional space		
86-89		<p>Additional withholding rate</p> <p>See 16. Additional withholding rate</p>	D2,1	
90-91		Additional space		
92-95		Withholding rate for family caregiver's or foster care provider's fees and expense allowance, or for nonwage	D2,1	

		compensation (non-VAT) or nonwage compensation (liable to VAT) See 17		
96-106		Income ceiling for family caregiver's and foster care provider's fees and expense allowance or for nonwage compensation (non-VAT) See 18	R8,2	
107-110		Additional withholding rate for family caregiver's and foster care provider's fees and expense allowance, or for nonwage compensation (non-VAT) See 19	D2,1	
111-128		Additional space		
129-140		Name of the software that produced the file	Y-TUNNUS_AN2	

7 AUTOMATED CHECK PROCESSES

The check routines will be run only on request material.

New/ Chang ed	ID	Description of rule
	140	The required record length is 140 characters. #294; Length of a fixed-length entry is too short. Pad the record with blank spaces so it reached the required length as per the Specification.

8 MESSAGES

This information flow has no messages.

9 BUSINESS ID OF THE SENDER OF THE REQUEST

Enter the Business ID code of the party filing the request to the Tax Administration, thus representing one or more payors. In the case that the payor is the filer of the request, enter the payor's Business ID code.

The identification of the party requesting direct transfer consists of the official Business ID of the IT service provider or the employer, or the sub-accounting unit of the employer, in the format Business ID plus the sub-accounting unit

identifier (with hyphens). This Business ID must be that of the sender of the request, i.e. of the party that communicates with the Tax Administration.

The Tax Administration does not combine together any multiple files that requesters may send under the same Business ID. Instead, the Tax Administration will send back the answer files in a similar order and formatting as the request files were.

10 EMPLOYER'S/OTHER PAYOR'S BUSINESS ID

Employer's Business ID or sub-accounting unit ID (with the hyphen), or other payor's Business ID or sub-accounting unit ID (with the hyphen). In the absence of Business ID enter Finnish personal identity code in positions 37 - 49. It is permissible for the party sending in the request file to use this data element as a separator between the data of various employers.

11 REQUEST CATEGORY

The request file may contain requests for the withholding rate for income from primary and secondary employment of the same individual. In that case, the requests are separate and differ from each other at least in terms of their request category.

12 THE PAYOR'S ROLE (THE PAYOR IS:)

Enter '1' for payers of taxable social security benefits, unemployment relief, insurance indemnities etc. using the online transfer for requesting the withholding rates of their beneficiaries.

The value for pos. 53 must be "2" in cases where the payor is an employees' fund, paying out a share to an employee. In this case, the withholding information (= the additional withholding rate) is sent to the fund in order to facilitate this taxable payment. The employees' fund is required to fill in the data elements 37 to 49 with the represented employer's official Business ID or sub-accounting unit.

Enter "3" as the value for position 53 if the payor is an employer or if the payor is paying out nonwage compensation. If position 53 is empty, we will process the request file assuming that the party is an employer / payer of nonwage compensation.

13 ONE INCOME CEILING

Income amount for 1 January– 31 December 2026, proportionalized for wages, seafarer's income, wages earned on Åland Islands' ferries.

14 WITHHOLDING RATE DETAILS

1 = Withholding rate ja additional withholding rate; withholding rate is found in pos. 75-78, income in pos. 62-73, and the additional withholding rate in 86-89. The percentage rates and the income ceiling are intended for wages, seafarer's income or wages earned on Åland ferries, or social benefits, depending on the value that was entered in 51 Request category.

2 = The system has not generated a tax card for the income earner for the type of income, which had been requested in 51 Request category. Positions 62-128 are empty. The payor or employer must ask the beneficiary or worker to give his/her revised tax card in order to facilitate payment.

3 = The withholding rate for family caregiver's or foster care provider's fees and expense allowance, or nonwage compensation (non-VAT), is in the 92-95 position, the additional withholding rate in 107– 110, and the income ceiling in 96-106.

4 = The withholding rate for paid-out nonwage compensation (to VAT-liable beneficiaries) is in the 92-95 position. No additional withholding rate, and no income ceiling.

5 = The Tax Administration has prevented the normal computation process of the withholding rate. The payor or employer must ask the beneficiary or worker to give his/her revised tax card in order to facilitate payment.

6 = Rate calculation failed; positions 62 to 128 have been left blank (excluding position 74 where value 6 is). The payor or employer must ask the beneficiary or worker to give his/her revised tax card in order to facilitate payment.

7 = No record of the employer was found in the Tax Administration's register of employers; positions 62 to 128 have been left blank (excluding position 74 where value 7 is). The payor or employer must ask the beneficiary or worker to give his/her revised tax card in order to facilitate payment.

15 WITHHOLDING PERCENTAGE RATE

All percentage rates are given so as to contain one decimal place, with no separator characters.

This data element is populated when position 74 = 1.

16 ADDITIONAL WITHHOLDING RATE

The format: an integer and one decimal, no separator characters. This data element is populated when position 74 = 1.

17 WITHHOLDING RATE FOR FAMILY CAREGIVER'S AND FOSTER CARE PROVIDER'S FEES AND EXPENSE ALLOWANCE OR NONWAGE COMP (NON-VAT) OR NONWAGE COMP (LIABLE TO VAT)

The 92-95 data element is populated when pos. 74 = 3 or pos. 74 = 4.

18 THE INCOME CEILING

Income amount for 1 February – 31 December 2026, proportionalized for family caregivers' fees, foster care providers' fees and expense allowance, and nonwage compensation (non-VAT) and nonwage compensation (liable to VAT).

The ceiling amount is included when position 74 = 3.

19 ADDITIONAL WITHHOLDING RATE FOR FAMILY CAREGIVER'S AND FOSTER CARE PROVIDER'S FEES AND EXPENSE ALLOWANCE AND NONWAGE COMP (NON-VAT)

The 107-110 data element is populated when position 74 = 3.

20 EXAMPLE

The materials presented as examples can be found on www.ilmoitin.fi.