

# **Employer Payroll Report; itemization by workers/beneficiaries (VSPSERIE)**

## **DESCRIPTION OF THE DATA FILE 2017**

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# Version history

Date	Version	Description
2.1.2017	1.0	First release concerning the 2017 taxable year.
24.1.2017	1.1	The format of data element 105 has been changed TAX COUNTRY CODE-->COUNTRY CODE Changes were made to message text #1075 for the 084 and 112 data elements The previously used direct links to various documents are now shown as paths. The general description of e-filing has been updated.
22.5.2017	1.2	The data element for Send date and time (198) has been changed to a software-generated timestamp, which is a mandatory field. The 2 and 2Y Types of Payment may now contain payments of tax-exempt reimbursement for expenses (check #1080) The identity codes cannot be the same for the beneficiary and the payor.
28.9.2017	1.3	Update of the paths that lead to the pages of the Tax.fi Website. Data element Beneficiary's name (085) has been changed T → ET

## 1. INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Electronic filing of information returns General description.](#)

## 2. DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Employers and other similar payors must use the format discussed in this document when sending their Employer Payroll Reports (annual information) in accordance with the rules of the Official Decision of the Tax Administration on the Information-Reporting Requirement. The reporting concerns wages, salaries, fees and nonwage compensation.

The reporting must include itemizations of each beneficiary or recipient of wages etc. Instructions for setting up the itemizations are provided below.

If different software applications have been used for creating reports on wages, taxable reimbursement, tax-exempt reimbursement, there is a risk that the same amounts are reported twice. This is prevented by a new data element (014) for purposes of identifying the software. You must file your information returns electronically if you have had more than five (5) employees on the payroll in the course of the year. However, the requirement to use e-filing does not concern physical persons and estates of deceased physical persons unless they operate a trade, business, or agricultural farms/forestry units.

Regularly wage-paying employers with several registered accounting units (branch offices etc.) must submit their reports separately for every sub-accounting unit.

For more information and instructions, go to the 'Annual Information Returns' pages of the Website, > Forms > Employer Payroll Report and other annual information return forms.

You must report all the information discussed below if they have a connection with the payments you have made to your employees or other beneficiaries.

**Examples:** It qualifies as a reason to file the Employer Payroll Report if you have made payments to someone, if you have withheld taxes on a payment, or if you have withheld tax-at-source on a payment.

Logging in with a Katso ID and password entitles you to submit Employer Payroll Reports on the condition that you have the user privileges of the Master User, Parallel Master User, or Annual Information Report Filer. The system checks your privileges on the basis of the Payer's identity code entry (data element 010; pos. 20-32).

## 2.1 Name of the software that produced the file – Data element 014

This data element (014) is mandatory, for purposes of identification, in the VSPSERIE, VSPSERIK, VSPSKUST, VSRAERIE and VSPSVYHT annual information flows.

In the future, the entry in 014 must contain the Business ID of the software provider company and two additional control characters. An underscore is required between the Business ID and the control characters. For the Business ID, it is mandatory to follow the exact format. The control characters are intended for the software provider company, so they can identify their software product according to their own needs.

The format of the name of software (014) data element is the following:

Y-TUNNUS\_AN2 ( 12 characters in total)

Example:

The provider of the "AccountingPro" software application has 6606611-7 as its Business ID. The provider not only sells "Accounting Pro" but also another application called "PayrollPro".

The entry in this data element should be:

014: 6606611-7\_AP (Accounting Pro)

014: 6606611-7\_PP (Payroll Pro)

If the software company does not have a Finnish Business ID, the dummy value 0000000-0 is permitted, for example, you can enter: 0000000-0\_U1.

If the software is developed independently by the payer reporting the annual information, enter the Business ID of the payer company in this field. Add control characters as appropriate.

## 3. MAKING CORRECTIONS

For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Making corrections to e-filed submittals of information returns.](#)

Please note the special requirement regarding this information flow: We recommend that when making corrections, filers use the same information flow, and the same software, as they used for the original submittal.

#### 4. PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 13 June 2017 and continue to be in force until a new version of this specification is released.

Due date of Employer Payroll Report filing is 5 February 2018.

#### 5. COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSPSERIE flow:

- VSPSVYHT
- VSRAERIE

#### 6. CHANGES ON THE PREVIOUS YEAR

	Data Name	Data element	Description
1.0	058	Year of payment	Year changed
1.2	198	Software-generated timestamp	Data element has a new name and is now mandatory
	084	Type of Payment	The 2 and 2Y Types of Payment may now contain payments of tax-exempt reimbursement for expenses (check #1080)
	010 083	Payor's ID Beneficiary's name	The (010 and 083) ID codes cannot be the same
1.3	085	Beneficiary's name	Data element changed T → ET

#### 7. LIST OF THE DATA CONTENT

Position	Code	Co ndi tio nal	T	L/T	Description	Format	Permissib le values
1-8	000	P	T		File identifier	AN8	VSPSERIE
10	082	V			Deletion	A1	D
12-13	084	P	T	*	Type of Payment	AN2	P,PY,P3,1, 1Y,2,5,6,6 1,H,H1,H2 ,PU,H3,H 4,H5,H6,B ,G,G1,2Y, 5Y,SA, 7K,7L,7M, 7N,7Q, PT,HT,YT
15-18	058	P	T		Year of payment The year of payment is the calendar year during which the payment was made — the year when the income was earned is of no significance.	VVVV	2017
20-32	010	P	T		Payor's ID	ALITP   HETU	
36-46	083	P	T	*	Beneficiary's personal identity code or business	YTUNNUS	

				ID	HETU	
48-49	112	V	T	Month of payment/cross-trade time	KK	
50-60	114	V		Amount of wages/remuneration not including fringe benefits	R8,2	
61-71	115	V		Taxes withheld	R8,2	
72-82	116	V		Worker-paid pension insurance, unemployment insurance contributions	R8,2	
83-93	117	V		Amounts to be deducted before taxes are withheld	R8,2	
94-104	120	V		Company car benefit, taxable amount	R8,2	
105-115	121	V		Company car benefit, amount collected by the employer	R8,2	
117-123	122	V		Company car benefit, number of kilometres as recorded in the driver's log	+N7	
125	123	V		Company car benefit, age group A (= Vehicles put on the road 2017, 2016, and 2015.) B (= Vehicles put on the road 2014, 2013, and 2012.) C (= Vehicles put on the road 2010 or prior to 2011.) U (= Company cars given in foreign countries.)	AN1	A,B,C,U
127	124	V		Company car benefit; unlimited type (0=No, 1=Yes)	N1	0,1
129	125	V		Company car benefit, limited type (0=No, 1=Yes)	N1	0,1
130-140	130	V		Benefit in the form of lower interest on home loans	R8,2	
141-151	140	V		OTHER FRINGE BENEFITS; TOTAL AMOUNT OF OTHER TAXABLE BENEFITS	R8,2	
152-162	141	V		Other fringe benefits; amount collected by the employer	R8,2	
164	142	V		Other fringe benefits, accommodation (0=No, 1=Yes)	N1	0,1
166	143	V		Other fringe benefits, telephone (0=No, 1=Yes)	N1	0,1
168	144	V		Other fringe benefits, meals (0=No, 1=Yes)	N1	0,1
170	145	V		Other fringe benefits, other benefit (0=No, 1=Yes)	N1	0,1
172	146	V		The amount collected for the meal benefit equals the tax value (0=No, 1=Yes)	N1	0,1
173-183	150	V		Total of tax-exempt allowances for expenses, daily (per diem) allowances etc.	R8,2	
185	151	V		Tax-exempt allowance for expenses, full per diem (0=No, 1=Yes)	N1	0,1
187	152	V		Tax-exempt allowance for expenses, partial per diem (0=No, 1=Yes)	N1	0,1
189	153	V		Tax-exempt allowance for expenses, per diems for overseas business trips	N1	0,1

				(0=No, 1=Yes)		
191	154	V		Tax-exempt allowance for expenses, meal money (0=No, 1=Yes)	N1	0,1
193-200	155	V		Tax-exempt allowance for expenses, kilometres as the base	+N8	
201-211	156	V		Tax-exempt allowance for expenses, total amount of paid tax-exempt allowance for kilometres driven	R8,2	
212-222	157	V		Taxable allowance for special expenses	R8,2	
229-239	160	V		Contribution paid to a person elected for a position of trust	R8,2	
240-250	149	V		Employer-subsidized commuter ticket, exempted amount	R8,2	
252-253	105	V		* Country code in the case of 5, 5Y and 7Q types of payment V/P	MAATUNNUS	
254-277				Reserve space		
278-288	135	V		Employee stock options and stock grants	R8,2	
289-299	180	V		Employer-paid insurance premiums (for collective additional pension insurance taken 6 may 2004 or later)	R8,2	
300-310	181	V		Worker-paid insurance premiums (for collective additional pension insurance taken 6 may 2004 or later)	R8,2	
311-321	182	V		Payments of individual retirement pension plans	R8,2	
322-332	136	V		* Payments of wages not included in the base of health insurance contributions	R8,2	
335-345	148	V		Employer-provided commuter ticket, the taxable amount equated with wages, or the amount collected from the worker	R8,2	
347-381	085	V	T	* Beneficiary's name V/P	AN35	
383-405	048	V		Software application that produced the file	AN35	
406-417	014	P		Name of the software that produced the file	Y-TUNNUS_AN2	
419-432	198	P		Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P		Final identifier	N8	

## 8. AUTOMATED CHECK PROCESSES

New / Changed	ID	Description of Calc. Rule / Check
	105	Country Code is mandatory if Type of Payment is 5, 5Y, or 7Q.
		#445; Country Code is mandatory if Type of Payment is 5, 5Y, or 7Q.
	136	Data element 136 should not be populated unless Type of Payment is P, PY, 1, 1Y, YT, P3, 2, 2Y, 5, 5Y, 6, 7M, 7N, PT, H, HT, H2, H3, H4, H5, H6 or 7Q.
		Do not populate 136 unless Type of Payment is P, PY, 1, 1Y, YT, P3, 2, 2Y,

		5, 5Y, 6, 7M, 7N, PT, H, HT, H2, H3, H4, H5, H6 or 7Q.
	136	Data element 136 should not be populated in connection with the H, HT, H2, H3, H4, H5, H6 and 7Q Types of Payment (084) unless the worker's age is younger than 16 or older than 68 years.  #804; Do no populate 136 (pos. 323-332) when Type of Payment is H, HT, H2, H3, H4, H5, H6 or 7Q unless worker's age is younger than 16 or older than 68 years.
	083 085	Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.  #1070; Beneficiary's name (085) is mandatory under the circumstances: the personal ID or Business ID in (083) is a dummy identity code.
New	010 083	The (010 and 083) ID codes cannot be the same.  #1308; Identity codes (010 and 083) cannot be the same.

## 9. MESSAGES

New/ Chan ged	Code	Description of the message
	114 115	If you have entered a non-zero value in Tax withheld (115), you must also populate Amount of wages/remuneration not including fringe benefits (114) with a non-zero value.  #1071; If you have entered a non-zero value in Tax withheld (115), you must also populate Amount of wages/remuneration not including fringe benefits (114) with a non-zero value.
	114 115	Tax withheld (115) cannot be greater than Amount of wages/remuneration not including fringe benefits (114).  #1093; Tax withheld (115) cannot be greater than Amount of wages/remuneration not including fringe benefits (114).
	084 114 115	If Type of Payment (084) is 5 or 5Y, Tax withheld (115) cannot be greater than 3.5% in proportion to Amount of wages/remuneration not including fringe benefits (114).  #1073; If Type of Payment (084) is 5 or 5Y, Tax withheld (115) cannot be greater than 3.5% in proportion to Amount of wages/remuneration not including fringe benefits (114).
	083 084 114 115 112	If you entered a Business ID in the Beneficiary's personal identity code or Business ID (083) field (excluding any natural persons who have a Business ID), and Type of Payment (084) is G, G1 or H, Tax withheld (115) and Amount of wages/remuneration not including fringe benefits (114) is populated, you must also populate Month of payment/cross-trade time (112).  #1074; Compensation paid to a natural person (having a Business ID) must be reported for the entire year, whereas compensation paid to other beneficiaries with a Business ID (general, limited partnerships, limited-liability companies, cooperatives etc.) must be specified month-for-month. If you entered a Business ID in the Beneficiary's personal identity code or Business (083) field, and Type of Payment (084) is G, G1 or H, Tax withheld (115) and Amount of wages/remuneration not including fringe benefits (114) is populated, you must also populate Month of payment/cross-trade time (112).

084 112	<p>If Type of Payment (084) is 2 or 2Y, you must populate Month of payment/cross-trade time (112).</p> <p>#1075; If Type of Payment (084) is 2 or 2Y, you must populate Month of payment/cross-trade time (112) in order to get the deduction.</p>
114 115 117	<p>The sum total of the values entered in Tax withheld (115) and in Amounts to be deducted before taxes are withheld (117) cannot be greater than Amount of wages/remuneration not including fringe benefits (114).</p> <p>#1076; The sum total of the values entered in Tax withheld (115) and in Amounts to be deducted before taxes are withheld (117) cannot be greater than Amount of wages/remuneration not including fringe benefits (114).</p>
084 447 116 130 135 140	<p>If Type of Payment (084) is other than 5, 5Y or 61, Worker-paid pension insurance and unemployment insurance contribution (116) cannot be greater than 13% in proportion to the sum of Amount of wages/remuneration not including fringe benefits (114), Company car benefit, taxable (120), Benefit in the form of lower interest rate (130), Employee stock options and stock grants (135) and Other taxable fringe benefits (140).</p> <p>#1077; If Type of Payment (084) is other than 5, 5Y or 61, Worker-paid pension insurance and unemployment insurance contribution (116) cannot be greater than 13% in proportion to the sum of Amount of wages/remuneration not including fringe benefits (114), Company car benefit, taxable (120), Benefit in the form of lower interest rate (130), Employee stock options and stock grants (135) and Other taxable fringe benefits (140).</p>
084 135	<p>A value that is not blank in Employee stock options and stock grants (135) is permitted only for Types of Payment (084) P, 1, 2, 7N, 7M, 7L, 7K and 7Q.</p> <p>#1078; A value that is not blank in Employee stock options and stock grants (135) is permitted only for Types of Payment (084) P, 1, 2, 7N, 7M, 7L, 7K and 7Q.</p>
084 114 130 136 140	<p>If Type of Payment (084) is P, 1, P3, 2, 6, 5, 5Y, 7M, 7N, PY, 1Y, 2Y, YT or PT, the value of Payments of wages not included in the base of health insurance contributions (136) cannot be greater than the sum of Amount of wages/remuneration not including fringe benefits (114), Company car benefit, taxable (120) and Other taxable fringe benefits (140).</p> <p>#1079; If Type of Payment (084) is P, 1, P3, 2, 6, 5, 5Y, 7M, 7N, PY, 1Y, 2Y, YT or PT, the value of Payments of wages not included in the base of health insurance contributions (136) cannot be greater than the sum of Amount of wages/remuneration not including fringe benefits (114), Company car benefit, taxable (120) and Other taxable fringe benefits (140).</p>
084 150 151 152 153 154 155 156	<p>If Type of Payment (084) is not one of the following: P, 1, PT, P3, PY, YT, 1Y, 5, 5Y, 6, 61, H2, H3, H5, 7K, 7L, 7M, 7N, 7Q, you cannot populate the 150, 151, 152, 153, 154, 155, 156 fields/data elements.</p> <p>#1080; If Type of Payment (084) is not one of the following: P, 1, PT, P3, PY, YT, 1Y, 5, 5Y, 6, 61, H2, H3, H5, 7K, 7L, 7M, 7N, 7Q, do not populate the 150, 151, 152, 153, 154, 155, 156 data elements.</p>
084 085 014 112 150 151 152	<p>If the only populated data elements are (besides mandatory entries and filer identification) 150, 151, 152, 153, 154, 155, and 156:</p>



153	#1120; Are you sure you only want to report tax-exempt expense reimbursement? If that is your only payment (positions 150 to 156), use the VSPSKUST information flow instead.
154	
155	
156	

## 10. DESCRIPTIONS OF THE TYPES OF PAYMENT

P	Wages from principal employment
PY	Wages paid to a self-employed individual
PT	Dividends based on a shareholder's work effort (taxable as wages)
YT	Dividends based on a shareholder's, insured under the YEL/MYEL pension laws, work effort (taxable as wages)
P3	Wages paid to a municipal daycare provider
PU	Wages, sourced from a special fund, paid to an athlete/sportsman
1	Wages from sideline employment
1Y	Wages from sideline employment, paid to a self-employed individual
SA	Supplementary daily allowance sourced from a health insurance fund
2	Seafarer's income
2Y	Seafarer's income paid to a self-employed individual
5	Wages (as the basis for insurance premium computation), subject to the six-month rule
5Y	Wages subject to the six-month rule if paid to a self-employed individual
6	Wages paid as a substitute payor including paid amounts of 'pay security' (§ 9.2 Prepayment Act)
61	Wages paid as a substitute payor under the six-month rule
H	Nonwage compensation for work (= trade income)
HT	Dividends based on a shareholder's work effort (taxable as trade income)
H1	Fund units in an employee mutual fund
H2	Athlete's or sportsman's fees
H3	Household employee's fees and expenses
H4	Other taxable earned income
H5	Reimbursement paid by a nonprofit organisation
H6	Reimbursement for costs, paid to a conciliator
B	Pension paid by employer
G	Compensation for use (royalties); taxable as earned income
G1	Payments taxable as capital income (such as royalties i.e. compensation for use, interest accrued on a wage claim etc.)
7K	Wages paid by an employer to a worker not covered by Finnish social insurance

7L	Wages paid by a foreign employer to a worker not covered by Finnish social insurance
7M	Wages paid by a foreign employer to a worker under Finnish social insurance
7N	Wages paid by a foreign employer having the responsibility to pay and discharge the worker's taxes (employment contract Net-of-tax)
7Q	Wages paid by a foreign employer to a worker who stayed max. 183 days in Finland during the tax-treaty-defined period

## 11. LIST OF COUNTRY CODES

For the tax treaties that Finland has signed with other countries, see [www. tax.fi](http://www.tax.fi).

## 12 EXAMPLE

A file is submitted containing two itemizations, filing code VSPSERIE; two wage earners are itemized.

### Itemization 1

An Employer Payroll Report file, created by the Accounting Pro software, concerning wages from main occupation P (084), year of payment 2017 (058), employer's business ID 1234567-9 (110), worker's personal identity code 131052-000T (083), amount of wages 1,200 euros and 00 cents (114), withholding 450 euros and 22 cents (115) and collected pension and unemployment contributions 72 euros and 33 cents (116), benefit arising from employment-related stock options 58 euros and 77 cents (135); and the sequential number is 1, and 1 will therefore be the value of the final code (999).

### Itemization 2

Employer Payroll Report, created by the Accounting Pro software, concerning wages from main occupation P (084), year of payment 2017 (058), employer's business ID 1234567-9 (010), worker's personal identity code 230367-931K (083), amount of wages 2,200 euros and 00 cents (114), withholding 880 euros and 50 cents (115) and collected pension and unemployment contributions 99 euros and 98 cents (116), benefit arising from employment-related stock options 72 euros and 33 cents (135); and the sequential number is 2, and 2 will therefore be the value of the final code (999).

### 000:VSPSERIE

084:P  
058:2017  
010:1234567-9  
083:131052-000T  
114:1200,00  
115:450,22  
116:72,33  
135:58,77  
048:Accounting Pro 1.2  
014:6606611-7\_AP  
198:02012018203015  
999:1

### 000:VSPSERIE

084:P  
058:2017

010:1234567-9  
083:230367-931K  
114:2200,00  
115:880,50  
116:99,98  
135:72,33  
048:Accounting Pro 1.2  
014:6606611-7\_AP  
198:02012018203015  
999:2