

Employer Payroll Report, itemization of beneficiaries; no expense reimbursement included (VSPSERIK)

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.
30.1.2017	1.1	Changed message #1075 about 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 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.
23.1.2017	1.4	The format of data element 105 has been changed VEROMAATUNNUS → MAATUNNUS

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 **excluding tax-exempt reimbursement of expenses** paid to the workers on the payroll.

This Employer Payroll Report version itemization of beneficiaries; no expense reimbursement (VSPSERIK) is for filers who have an independent IT system keeping track of their reimbursement payments and a different IT system for payroll accounting. For this reason, two filings may be created for the same beneficiary (worker). Payroll should be reported by the VSPSERIK information flow; tax-exempt reimbursement by the VSPSKUST information flow.

If a single software gives both payroll information and amounts of tax-exempt and taxable reimbursements, it is permissible to use the VSPSERIE information flow for reporting.

If payments from to the same beneficiary from the same payer are reported, consisting of wages, tax-exempt reimbursements and taxable reimbursements, produced by different software applications, there is a risk of double reporting. To prevent that, the data element for identification purposes (014) is added to the flow.

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

You must file your information return electronically if you had more than five (5) recipients of dividends. However, the requirement to use e-filing does not concern physical persons and estates of deceased physical persons unless they operate a trade, business, an agricultural farm/forestry unit.

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 in this memorandum 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.

For more information on how filers must identify themselves electronically, on the requirements on Katso ID and Katso Role, and on the information flow's check routine for authorizations, click [here](#).

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 and 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 submissions of information returns.](#)

However, this information flow has a special requirement affecting any corrections: We recommend that filers use the same information flow, and the same software, as they used for the original submittal when making corrections.

In other words, making corrections using the VSPSERIE flow is possible, but if this is done it is important to note that it will replace the VSPSERIK and VSPSKUST flows submitted earlier, provided that the file was produced by the same software.

Illustration: If the filer had used the VSPSERIK and VSPSKUST information flows when making the original filing, and corrections are not needed for the reimbursement section but are needed for the wages i.e. payroll section, we recommend that corrections be made by submitting a new VSPSERIK information flow for correction purposes. However, if the filer wishes to use the VSPSERIE flow, they must add the reported details on tax-exempt reimbursement to it, which originally were submitted by the VSPSKUST flow. If those details are not added, our system will receive the VSPSERIE and misinterpret its empty data elements or positions as deletions.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 23 November 2017 and continue to be in force until a new version of this specification is released.

Due date of 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 VSPSERIK flow:

- VSPSVYHT
- VSPSKUST
- VSRAERIE.

6 CHANGES ON THE PREVIOUS YEAR

Version	Code	Data element	Description
1.0	15-18/058	Year of payment	Year changed
1.1	20-32/010 36-36/083	Payor's ID Beneficiary's personal identity code or Business ID	The (010 and 083) ID codes cannot be the same
1.2	419-432/198	Software-generated timestamp	Data element has a new name and is now mandatory
1.3	347-381/085	Beneficiary's name	Data element changed T → ET
1.4	252-253/105	Country code in the case of 5, 5Y and 7Q Types of Payment	The format of data element 105 has been changed VEROMAATUNNUS → MAATUNNUS

7 LIST OF THE DATA CONTENT

Position	Code	P/V	T	L/T	Description	Format	Permissible values
1-8	000	P	T		File identifier	AN8	VSPSERIK
10	082	V			Deletion	A1	D
12-13	084	P	T	*	Type of Payment	AN2	P,PY,P3,1,1 Y,2,5,6,61,

							H,H1,H2,PU ,H3,H4,H5, H6,B,G,G1, 2Y,5Y,SA, 7K,7L,7M,7 N,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 ID	YTUNNUS 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 2011 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	N1	0,1

				(0=No, 1=Yes)		
172	146	V		The amount collected for the meal benefit equals the tax value (0=No, 1=Yes)	N1	0,1
173-211				Reserve space		
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-provided commuter ticket, exempted amount	R8,2	
252-253	105	V		* V/P Country code in the case of 5, 5Y and 7Q Types of Payment	MAA TUNNUS	
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	ET	* V/P Beneficiary's name	AN35	
383-405	048	V		Software application that produced the file	AN23	
406-417	014	P	T	Name of the software that produced the file	Y- TUNNUS_AN 2	
419-432	198	P		Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P		Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New/ Chang ed	Code	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	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, 7N or 7Q. #801; 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, 7N 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

		<p>age is younger than 16 or older than 68 years.</p> <p>#804; Do not 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.</p>
	083 085	<p>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.</p> <p>#1070; Beneficiary's name (085) is mandatory under the circumstances: the personal ID or Business ID in (083) is a dummy identity code.</p>
	010 083	<p>The (010 and 083) ID codes cannot be the same.</p> <p>#1308; Identity codes (010 and 083) cannot be the same.</p>

9 MESSAGES

New/ Chang ed	Code	Description of the message
	114 115	<p>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.</p> <p>#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.</p>
	114 115	<p>Tax withheld (115) cannot be greater than Amount of wages/remuneration not including fringe benefits (114).</p> <p>#1072; Tax withheld (115) cannot be greater than Amount of wages/remuneration not including fringe benefits (114).</p>
	084 114 115	<p>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).</p> <p>#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).</p>
	083 084 114 115 112	<p>If you entered a Business ID in Beneficiary's personal identity code or Business ID (083) (excluding natural persons having 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).</p> <p>#1074; If compensation for work is paid to a natural person (with a Business ID), you must enter just one amount for the entire year, whereas you must specify the compensation month-for-month for other beneficiaries that have a Business ID (general, limited partnerships, limited-liability companies, cooperative societies etc.).</p> <p>If you entered a Business ID in Beneficiary's personal identity code or Business ID (083) (excluding natural persons having 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).</p>
	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).</p>
	114 115 117	<p>Invalid input: The sum of taxes withheld plus "Amount to be deducted before taxes are withheld" is greater than the wages are.</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	<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</p>

135 140	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). #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).
084 135	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. #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.
084 114 130 136 140	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). #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).

10 DESCRIPTIONS OF THE TYPES OF PAYMENT

P Wages from principal employment

PY Wages paid to a self-employed individual

PT Dividend, 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 an entrepreneur

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 an entrepreneur

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

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 country codes of the countries that have a tax treaty, go to [List of country codes](#).

12 EXAMPLE

This example represents two itemizations that concern different beneficiaries; no tax-exempt reimbursement is being reported. The information flow is VSPSERIK.

Itemization 1

Employer Payroll Report, created by the Test_Accounting Pro (048) software application, 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 (111), 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 identifier (999).

Itemization 2

Employer Payroll Report, created by the Test_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 (111), 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 identifier (999).

000:VSPSERIK

084:P
058:2017
010:6612663-4
083:131052-995Y
114:1200,00
115:450,22
116:72,33
135:58,77
048:Test_Accounting_Pro
014:6606611-7_AP
198:02012018203015
999:1

000:VSPSERIK

084:P
058:2017
010:6612663-4
083:230367-931K
114:2200,00
115:880,50
116:99,98
135:72,33
048:Test_Accounting_Pro
014:6606611-7_AP
198:02012018203015
999:2