

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

DESCRIPTION OF THE DATA FILE 2016

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Version history

Date	Version	Description
12.2.2016	1.0	First release concerning the 2016 taxable year.
30.3.2016/ 7.6.2016	1.1	Added a header and official record number. Text changes in the 2, 3 and 7 sections. Added: 2.1 Software that produced the file – 014 The 048 data element has new length, section 7: AN35 →AN23 Made corrections to the example in section 12.
22.11.2016	1.2	Made corrections to 9 section, the comments on 084 and 135 data elements. Revised the comment, description and error texts in 9 section regarding the 083, 084, 112, 114, 115 data elements. Made a correction to the example in 12 section: code corrected: 111 → 083.

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Description of e-File](#).

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.

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 and control characters as appropriate.

3 MAKING CORRECTIONS

For more information, see [Making corrections to e-filed submittals 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.

3 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 22 November 2016 and continue to be in force until a new version of this specification is released.

Due date of filing is 3 February 2017.

4 CHANGES ON THE PREVIOUS YEAR

This is a new information flow, in use in 2016 for the first time.

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 LIST OF THE DATA CONTENT

Descriptions of the column entries:

Data element ID	Three-digit identifier for the data element as required by the name:value format.
Position	The place where the data is located; concerns the fixed-length format.
P/V	P mandatory field

	V not mandatory field
T	T refers to names and identity codes when making corrections and sending in a file that deletes previous entries (082:D). It is required that the name and ID are exactly the same as in the previous filing. No other information is required in a deletion file except the names and identity codes.
L/T	<p>If there is an asterisk * in the L/T column, it means Tamo will run a check on the user entries.</p> <p>V/P means that the field is not mandatory unless special conditions apply. In conditional fields, data elements, sections, filling in an entry, or the result of a calculation, determine whether some other information is mandatory.</p> <p># means that you cannot populate the field if the field preceded by a # character is populated. If populating it with a zero is OK, it is mentioned in the Data Element Description text.</p> <p>If there is an L in the L/T column, it means that a formula determining the value is in existence, but Tamo does not run an automated check.</p> <p>If there is an H in the L/T column, it means that a Message is displayed regarding the entry. However, this does not prevent the submittal.</p> <p>There may be several of the above comments made in the L/T column if the entries are subject to calculations and automated checks.</p>
Permissible values:	This column contains the relevant permissible values, separated by comma.

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	2016
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 2016, 2015, and 2014.) B (= Vehicles put on the road 2013, 2012, and 2011.) C (= Vehicles put on the road 2010 or prior to 2010.) 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
173-211					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	Tax Ctry ID	
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	* 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_AN2	
419-432	198	V			Send Date and Time — populated by the service provider	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

7 AUTOMATED CHECK PROCESSES

New/ Chang ed	Code	Description of Calc. Rule / Check
U	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.
U	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.
U	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.
U	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.

8 MESSAGES

New/ Chang ed	Code	Description of the message
U	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>
U	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>
U	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>
M	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>
U	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>
U	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>
U	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).
M	084 135	Invalid input: Employee stock options and stock grants (135) can only be populated when Type of Payment (084) is one of the following: P, 1, 2, 7N, 7M, 7L, 7K and 7Q. #1078: Do not populate Employee stock options and stock grants (135) unless Type of Payment (084) is P, 1, 2, 7N, 7M, 7L, 7K or 7Q.
U	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).

9 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

10 LIST OF COUNTRY CODES

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

11 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 2016 (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 2016 (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
058:2016
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
999:1

000:VSPSERIK

084:P
058:2016
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
999:2