

Employer Payroll Report, expense reimbursements paid to employees (VSPSKUST)

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		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	1.1	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	1.2	Update of the paths that lead to the pages of the Tax.fi Website.

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

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

This Employer Payroll Report version is the itemization of worker-beneficiaries who are paid reimbursement for expenses (VSPSKUST). It 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). Whereas tax-exempt reimbursement is reported by the VSPSKUST information flow, payroll is by the VSPSERIK information flow.

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.

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 file your information returns electronically if you had more than five (5) workers whom you paid during 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.

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 VPSERIE, VPSERIK, VPSKUST, 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.](#)

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

In other words, making corrections using the VPSERIE flow is possible, but if this is done it is important to note that it will replace the VPSERIK and VPSKUST flows submitted earlier provided that the same software is used.

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.

The deadline for 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 VSPSKUST flow:

- VSPSVYHT
- VSPSERIK
- VSRAERIE

6 CHANGES ON THE PREVIOUS YEAR

Version	Code	Data element	Description
1.0	058	Year of payment	Year changed
1.1	198	Software-generated timestamp	Data element has a new name and is now mandatory
	010 083	Payor's ID Beneficiary's personal identity code or Business ID	The (010 and 083) ID codes cannot be the same
	084	Type of Payment	Permissible values now include 2, 2Y.

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	VSPSKUST
10	082	V			Deletion	A1	D
12-13	084	P	T		Type of Payment	AN2	P,1,PT,P3,PY, YT,1Y,2,2Y,5, 5Y, 6,61, H2,H5, 7K,7L,7M, 7N,7Q
15-18	058	P	T		Year of payment	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	
48-82	085	V	T	* V/P	Beneficiary's name	AN35	
83-93	150	V			Total of tax-exempt allowances for expenses, daily (per diem) allowances etc.	R8,2	
95	151	V			Tax-exempt allowance for expenses, full per diem(0=No, 1= Yes)	N1	0,1
97	152	V			Tax-exempt allowance for expenses, partial per diem(0=No, 1= Yes)	N1	0,1
99	153	V			Tax-exempt allowance for expenses, per diems for overseas business trips	N1	0,1

				(0=No, 1= Yes)		
101	154	V		Tax-exempt allowance for expenses, meal money (0=No, 1= Yes)	N1	0,1
103-110	155	V		Tax-exempt allowance for expenses, kilometres as the base e	+N8	
111-121	156	V		Tax-exempt allowance for expenses, total amount of paid tax-exempt allowance for kilometres driven	R8,2	
123-157	041	V		Name of contact person	AN35	
159-193	042	V		Contact person's telephone	PUHELIN2	
195-217	048	V		Software application that produced the file	AN23	
218-229	014	P	T	Name of the software that produced the file	Y-TUNNUS_AN2	
231-244	198	P		Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P		Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	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

Not applicable to this information flow.

10 DESCRIPTIONS OF THE TYPES OF PAYMENT

- P Wages from principal employment
- 1 Wages from sideline employment
- PT Dividends or profit surplus based on a shareholder's work effort (taxable as wages)
- P3 Wages paid to a municipal daycare provider
- PY Wages from principal employment, if paid to an entrepreneur (refers to pay for work for which the beneficiary carries a YEL or MYEL insurance)
- YT Dividends based on a shareholder's, insured under the YEL/MYEL pension laws, work effort (taxable as wages)
- 1Y Wages from side occupations if paid to an entrepreneur (refers to pay for work for which the beneficiary carries a YEL or MYEL insurance)

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
H2	Athlete's or sportsman's fees
H5	Reimbursement paid by a nonprofit organisation
7K	Wages paid by an employer (with a permanent establishment in Finland) to a worker not covered by Finnish social insurance
7L	Wages paid by an employer (no permanent est. in Finland) to a worker not covered by Finnish social insurance
7M	Wages paid by a foreign employer (no permanent est. in Finland) to a worker who is covered by Finnish social insurance
7N	Wages paid by a foreign employer (no permanent est. in Finland) 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 EXAMPLE

The filing below represents a VSPSKUST filing (000) created by the Accounting Pro software application for the 2017 Year of payment (058) where the Type of Payment is H2 (084), Payor's ID is 6612663-4 (010), worker's personal identity code 131052-995Y (083), and the sum total of tax-exempt reimbursement, per diems and meal money equals 1500 euros and 00 cents (150). The contact person's name (041) is Alec Baldwin, his telephone (042) is 09123456. The sequential number is 1, and '1' will therefore be the value of the final identifier (999).

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000:VSPSKUST
058:2017
084:H2
010:6612663-4
083:131052-995Y
150:1500,00
041:Alec Baldwin
042:09123456
048:Accounting Pro
014:6606611-7_AP
198:02012018203015
999:1

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