Earnings payment reports – Example 10

Insurance information type for income type 2021

Version history

Version	Date	Description
1.0	01/07/2020	Document published.

CONTENTS

1　DESCRIPTION OF THE EXAMPLE

This example describes the reporting process when the payer pays income to an income earner in a situation where the grounds for the social insurance contributions are determined in a different way from the defined default values for the social insurance contributions of the income types. In the example, a meeting fee and a compensation for membership of a governing body are paid to a person in an employment relationship. Additionally, a fee is paid for an initiative not related to the work agreed in the employment contract. A EUR 100 expense also applies to the initiative fee that the payer deducts from the payment before withholding tax.

Each income type of the earnings payment report has a default for the payment of social insurance contributions. If the income is paid according to the default, the payer will not have to specially determine the social insurance contributions when submitting the report. For certain income types, depending on the situation, the basis for social insurance contributions may be different even if the payer is the same. For example, the basis for the payment of social insurance contribution may be whether the recipient of the payment is in an employment relationship or not. If the payment reported under the income type differs from the default, the payer selects Yes or No for Type of insurance information to specify whether the income type in question is grounds for an insurance contribution.

In the example, the payer has a valid pension insurance policy with an earnings-related pension provider, so the earnings-related pension provider data and the pension policy number are submitted in the earnings payment report. The accident insurance company details are not specified because the employer has insured all of its employees with one accident insurance policy.

Always check the instructions concerning the payment situation and enter all data matching the payment situation in question.

The data used in the example is not real. Always use correct data that matches the payment situation.

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2   EARNINGS PAYMENT REPORT

2.1   Record data (DeliveryData)

Data group details:

Data designation	Data
Record data (DeliveryData)	
Time of record creation (Timestamp)	Mandatory technical data (e.g. 2020-05-15T15:39:41Z)
Data source (Source)	The software that generates the record
Record type (DeliveryDataType)	100 Earnings payment reports
Record owner's (payer's) record reference (DeliveryId)	Mandatory data used to identify the records submitted by the record owner (e.g. record_reference-2020-01-01-abc)
Rule for processing invalid data (reports) (FaultyControl)	Only invalid reports are rejected (1), Entire record is rejected (2)
Production environment (ProductionEnvironment)	Production environment (true), Test environment (false)
Record owner (DeliveryDataOwner)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	8765432-1
Record creator (DeliveryDataCreator)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Record submitter (DeliveryDataSender)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Pay period (PaymentPeriod)	
Contact persons for the record (ContactPersons)	
Payer details (Payer)	
Reports data (Reports)	
Signature (Signature)	

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2.2 Pay period (PaymentPeriod)

Data group details:

Data designation	Data
Pay period (PaymentPeriod)	
Date of payment or other report (PaymentDate)	15/05/2020
Start date (StartDate)	01/05/2020
End date (EndDate)	31/05/2020

2.3 Contact persons for the record (ContactPersons)

Data group details:

Data designation	Data
Contact persons for the record (ContactPersons)	
Contact person for the record (ContactPerson)	
Name (Name)	First name Last name
Telephone number (Telephone)	040-1234567
Field of responsibility (ResponsibilityCode)	Content issues (1)

2.4 Payer identifiers (PayerIds)

Data group details:

Data designation	Data
Payer identifiers (PayerIds)	
Payer's identifier (Id)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8

2.5 Service data (ReportData)

Data group details:

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Data designation	Data
Service data (ReportData)	
Action type (ActionCode)	New report (1)
Payer's report reference (ReportId)	Mandatory data used to identify the report (e.g. 20200515_00001)

2.6   Income earner identifiers (IncomeEarnerIds)

Data group details:

Data designation	Data
Income earner identifiers (IncomeEarnerIds)	
Income earner identifier (Id)	
Identifier type (Type)	Personal identity code (Finnish) (2)
Identifier (Code)	010101-1111

2.7   Basic income earner details (IncomeEarnerBasic)

Data group details:

Data designation	Data
Basic income earner details (IncomeEarnerBasic)	
Last name (LastName)	Last name
First name (FirstName)	First name

2.8   Occupation (Professions)

Data group details:

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Data designation	Data
Occupation (Professions)	
Occupational class or title (Profession)	
Type of occupational title or classification (Type)	Statistics Finland's classification of occupations (TK10) (1)
Occupational class or title identifier (Code)	Producer's assistants and other stagecraft associate professionals (34351)

2.9 Earnings-related pension insurance (PensionInsurance)

Data group details:

Data designation	Data
Earnings-related pension insurance (PensionInsurance)	
Earnings-related pension insurance information (PensionActCode)	Employee's earnings-related pension insurance (1)
Pension provider code (PensionProvIdCode)	Select the earnings-related pension provider and use the two-digit pension provider code (e.g. 66)
Pension policy number (PensionPolicyNo)	11-digit numerical sequence (e.g. 66-12345678)

2.10 Income type 202 (Initiative fee)

Data group details:

Data designation	Data
General information (TransactionBasic)	
Income type code (TransactionCode)	Initiative fee (202)
Amount (Amount)	500.00

Data group details:

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Data designation	Data
Insurance information (InsuranceData)	
Insurance information (TransactionInclusion)	
Insurance information type (InsuranceCode)	Subject to social insurance contributions (codes 2-6) (1)
Grounds for insurance contribution (Included)	false

2.11   Income type 210 (Meeting fee)

Data group details:

Data designation	Data
General information (TransactionBasic)	
Income type code (TransactionCode)	Meeting fee (210)
Amount (Amount)	500.00

Data group details:

Data designation	Data
Insurance information (InsuranceData)	
Insurance information (TransactionInclusion)	
Insurance information type (InsuranceCode)	Subject to social insurance contributions (codes 2-6) (1)
Grounds for insurance contribution (Included)	true

2.12   Income type 308 Compensation for membership of a governing body

Data group details:

Data designation	Data
General information (TransactionBasic)	

Income type code (TransactionCode)	Compensation for membership of a governing body (308)
Amount (Amount)	1500.00

Data group details:

Data designation	Data
Insurance information (InsuranceData)	
Insurance information (TransactionInclusion)	
Insurance information type (InsuranceCode)	Subject to social insurance contributions (codes 2-6) (1)
Grounds for insurance contribution (Included)	true

2.13   Income type 402 Withholding tax

Data group details:

Data designation	Data
General information (TransactionBasic)	
Income type code (TransactionCode)	Withholding tax (402)
Amount (Amount)	420.00

2.14   Income type 413 Employee's earnings-related pension insurance contribution

Data group details:

Data designation	Data
General information (TransactionBasic)	
Income type code (TransactionCode)	Employee's earnings-related pension insurance contribution (413)
Amount (Amount)	143.00

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2.15 Income type 414 Employee's unemployment insurance contribution

Data group details:

Data designation	Data
General information (TransactionBasic)	
Income type code (TransactionCode)	Employee's unemployment insurance contribution (414)
Amount (Amount)	25.00

2.16 Income type 419 Deduction before withholding

Data group details:

Data designation	Data
General information (TransactionBasic)	
Income type code (TransactionCode)	Deduction before withholding (419)
Amount (Amount)	100.00

Data group details:

Data designation	Data
Insurance information (InsuranceData)	
Insurance information (TransactionInclusion)	
Insurance information type (InsuranceCode)	Subject to social insurance contributions (codes 2-6) (1)
Grounds for insurance contribution (Included)	false

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