

Earnings payment reports – Example 14

Recovery, net recovery – 2021

Version history

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CONTENTS

1	DESCRIPTION OF THE EXAMPLE	4
2	EARNINGS PAYMENT REPORT.....	5
2.1	Record data (DeliveryData)	5
2.2	Pay period (PaymentPeriod)	6
2.3	Contact persons for the record (ContactPersons)	6
2.4	Payer identifiers (PayerIds)	6
2.5	Service data (ReportData)	6
2.6	Income earner identifiers (IncomeEarnerIds)	7
2.7	Basic income earner details (IncomeEarnerBasic)	7
2.8	Employment relationship data (Employment)	7
2.9	Occupation (Professions)	8
2.10	Earnings-related pension insurance (PensionInsurance)	8
2.11	Income type 201 Time-rate pay	9
2.12	Income type 201 Time-rate pay, recovery	9
2.13	Income type 301 Housing benefit	10
2.14	Income type 330 Telephone benefit	10
2.15	Income type 402 Withholding tax.....	10
2.16	Income type 407 Reimbursement collected for fringe benefits	11
2.17	Income type 413 Employee's earnings-related pension insurance contribution.....	11
2.18	Income type 414 Employee's unemployment insurance contribution	11



1 DESCRIPTION OF THE EXAMPLE

This example describes the reporting process when an overpayment is recovered from the income earner as net recovery.

The employer 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.

In this example, monthly wages have been paid and a housing benefit and a telephone benefit have been granted. The payer collects a compensation for the housing benefit. Part of the monetary wages (EUR 500) is recovered from the income earner as a net amount. This means that the entire EUR 500 is not recovered from the person; instead, the payer collects the overpayment from which it has first deducted the share of withholding. Thus, in the example case, only EUR 350 is collected from the employee, and the payer reports the share of withholding (EUR 150) as a deduction from the recovered amount. The amount of withholding for which the payer has an employer obligation is reduced by EUR 150 for the original payment period. Additionally, based on the information in question, the Tax Administration will also correspondingly reduce the amount of tax withholding previously accredited to the income earner.

Some complementary data to an earnings payment report, such as employment relationship data, has been specified in the example. 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.



2 EARNINGS PAYMENT REPORT

2.1 Record data (DeliveryData)

Data group details:

Data designation	Description of the data
Record data (DeliveryData)	
Time of record creation (Timestamp)	Mandatory technical data (e.g. 2019-11-15T15:39:41Z)
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)	

2.2 Pay period (PaymentPeriod)

Data group details:

Data designation	Description of the data
Pay period (PaymentPeriod)	
Date of payment or other report (PaymentDate)	15/11/2020
Start date (StartDate)	01/11/2020
End date (EndDate)	30/11/2020

2.3 Contact persons for the record (ContactPersons)

Data group details:

Data designation	Description of the 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	Description of the 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:

Data designation	Description of the data
Service data (ReportData)	
Action type (ActionCode)	New report (1)
Payer's report reference (ReportId)	Mandatory data used to identify the report (e.g. 20201115_00355)

2.6 Income earner identifiers (IncomeEarnerIds)

Data group details:

Data designation	Description of the 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	Description of the data
Basic income earner details (IncomeEarnerBasic)	
Last name (LastName)	Last name
First name (FirstName)	First name

2.8 Employment relationship data (Employment)

Data group details:

Data designation	Description of the data
Employment relationship data (Employment)	
Employed (Employed)	Employed (true/false)
Employment type (EmploymentCode)	Full-time (1)
Duration of employment (TermCode)	Until further notice (1)
Regular agreed working hours per week (HoursPerWeek)	38.00
Forms of payment (PaymentTypes)	
Form of payment type (PaymentType)	Monthly salary (1)
Employment period (EmploymentPeriods)	
Time of employment (Period)	
Start date (StartDate)	02/01/2020

2.9 Occupation (Professions)

Data group details:

Data designation	Description of the 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)

2.10 Earnings-related pension insurance (PensionInsurance)

Data group details:

Data designation	Description of the data
Earnings-related pension insurance (PensionInsurance)	

Earnings-related pension insurance information (PensionActCode)	Employee's earnings-related pension insurance (1)
Pension provider code (PensionProvdCode)	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)

2.11 Income type 201 Time-rate pay

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Time-rate pay (201)
Amount (Amount)	2500.00

2.12 Income type 201 Time-rate pay, recovery

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Time-rate pay (201)
Amount (Amount)	500.00
Recovery (Recovery)	true

Data group details:

Data designation	Description of the data
Additional recovery details (RecoveryData)	
Recovery date (RecoveryDate)	15/11/2020

Withholding from the recovered amount (Withhold)	150.00
Original payment periods (OrigPaymentPeriods)	
Original payment period (OrigPaymentPeriod)	
Payment date (PaymentDate)	15/10/2020
Start date (StartDate)	01/10/2020
End date (EndDate)	31/10/2020

2.13 Income type 301 Housing benefit

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Housing benefit (301)
Amount (Amount)	800.00

2.14 Income type 330 Telephone benefit

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Telephone benefit (330)
Amount (Amount)	20.00

2.15 Income type 402 Withholding tax

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	

Income type code (TransactionCode)	Withholding tax (402)
Amount (Amount)	936.00

2.16 Income type 407 Reimbursement collected for fringe benefits

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Reimbursement collected for fringe benefits (407)
Amount (Amount)	200.00

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

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Employee's earnings-related pension insurance contribution (413)
Amount (Amount)	223.08

2.18 Income type 414 Employee's unemployment insurance contribution

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Employee's unemployment insurance contribution (414)
Amount (Amount)	39.00

