

Earnings payment report – Example 9

Exception to insurance – Non-resident taxpayer2021

Version history

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

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	Basic payer details (PayerBasic)	7
2.6	Payer's address (Address)	7
2.7	Service data (ReportData)	7
2.8	Income earner identifiers (IncomeEarnerIds)	8
2.9	Basic income earner details (IncomeEarnerBasic)	8
2.10	Income earner's addresses (Addresses).....	8
2.11	Insurance exceptions (InsuranceExceptions)	9
2.12	International situations (InternationalData)	9
2.13	Income type Time-rate pay 201	9
2.14	Income type 203 Bonus pay	10
2.15	Income type 404 Tax at source	10
2.16	Income type 405 Tax at source deduction	11



1 DESCRIPTION OF THE EXAMPLE

In the example, a Finnish payer pays wages and grants a housing benefit to a foreign employee who is a non-resident taxpayer.

The employee is insured in his/her home country, so he/she does not need to be insured in Finland. The employee is not insured in Finland, so data needed for earnings-related pension or accident insuring is not provided in the report, such as information on the earnings-related pension insurance or occupational class.

The most important earnings payment report data has been provided 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. 2020-05-05T15:39:41Z)
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
Country code (CountryCode)	
Record creator (DeliveryDataCreator)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Country code (CountryCode)	
Record submitter (DeliveryDataSender)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	8765432-1
Country code (CountryCode)	
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)	01/05/2020
Start date (StartDate)	01/05/2020
End date (EndDate)	15/05/2020

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)	050-12345678
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)	8765432-1

2.5 Basic payer details (PayerBasic)

Data group details:

Data designation	Description of the data
Basic payer details (PayerBasic)	
Company name (CompanyName)	Company Oy
Contact language (Language)	Finnish (1)

2.6 Payer's address (Address)

Data group details:

Data designation	Description of the data
Payer's address (Address)	
Street address (Street)	Street 1
Postal code (PostalCode)	00000
City (PostOffice)	City
Country code (CountryCode)	FI

2.7 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. payer's-identifying-report-reference-123)

2.8 Income earner identifiers (IncomeEarnerIds)

Data group details:

Data designation	Description of the data
Income earner identifiers (IncomeEarnerIds)	
Income earner identifier (Id)	
Identifier type (Type)	Foreign personal identity code (9)
Identifier (Code)	62349723611
Country code (CountryCode)	Poland (PL)

2.9 Basic income earner details (IncomeEarnerBasic)

Data group details:

Data designation	Description of the data
Basic income earner details (IncomeEarnerBasic)	
Last name (LastName)	Lastname
First name (FirstName)	Firstname
Date of birth (BirthDate)	31/07/1985
Gender (Gender)	Male (1)

2.10 Income earner's addresses (Addresses)

Data group details:

Data designation	Description of the data
Income earner's addresses (Addresses)	
Income earner's address (TypedAddress)	
Address type (AddressType)	Address in home country (1)
Street address (Street)	Ulica 1
Postal code (PostalCode)	00-000
City (PostOffice)	Miasto
Country code (CountryCode)	Poland (PL)

2.11 Insurance exceptions (InsuranceExceptions)**Data group details:**

Data designation	Description of the data
Insurance exceptions (InsuranceExceptions)	
Type of exception to insurance (ExceptionCode)	Not subject to Finnish social security (earnings-related pension, health, unemployment, or accident and occupational disease insurance) (6)

2.12 International situations (InternationalData)**Data group details:**

Data designation	Description of the data
International situations (InternationalData)	
Social security certificate (PostedCertCode)	To Finland A1 certificate or agreement (2)
Non-resident taxpayer (NonResident)	true
Country code of country of residence (NonResidentCountryCode)	Poland (PL)

2.13 Income type Time-rate pay 201**Data group details:**

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Time-rate pay (201)
Amount (Amount)	1500.00

Data group details:

Data designation	Description of the data
Earnings periods (EarningPeriods)	
Earnings period (EarningPeriod)	
Start date (StartDate)	01/04/2020
End date (EndDate)	30/04/2020

2.14 Income type 203 Bonus pay**Data group details:**

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Bonus pay (203)
Amount (Amount)	2500.00

Data group details:

Data designation	Description of the data
Earnings periods (EarningPeriods)	
Earnings period (EarningPeriod)	
Start date (StartDate)	01/01/2020
End date (EndDate)	30/04/2020

2.15 Income type 404 Tax at source**Data group details:**

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Tax at source (404)
Amount (Amount)	1221.50

2.16 Income type 405 Tax at source deduction

Data group details:

Data designation	Description of the data
General information (TransactionBasic)	
Income type code (TransactionCode)	Tax at source deduction (405)
Amount (Amount)	510.00