

Earnings payment report – Example 4

Type of additional income earner data: Key employee

Version history

Version	Date	Description
1.0	14/07/2021	Document published.
1.01	17/09/2021	Typographical errors were corrected.



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1 DESCRIPTION OF THE EXAMPLE

A U.S. citizen living in the United States comes to work in Finland as a specialist for a Finnish employer for a period of four years. They apply for a tax card and present an account of the applicability of the act on tax at source for foreign employees (Laki ulkomailta tulevan palkansaajan lähdeverosta, 1551/1995). The tax office makes an entry on the tax card, indicating that the act on tax at source for foreign employees can be applied to their income.

The employer pays the employee EUR 7,000 in monetary wages per month. The employer does not have a certificate of the application of the social security legislation of their country of origin, which means that they are covered by Finnish social security.

The employee's health insurance contributions are not separately collected from the wages. However, other social insurance contributions must be paid.

The key employee is a resident taxpayer in Finland. The special tax at source for a key employee collected from the income is reported to the Incomes Register as tax at source.

Reporting withholding together with the additional 'Key employee' income earner data was prevented in conjunction with annual changes.

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

Annual change 2022: The additional income earner information data type (IncomeEarnerType) 'Key employee' (code value 4) and income type 402 (Withholding tax) cannot be entered on the same report.



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. 2021-06-29T15:39:41Z)
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-2022-07-01-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)	1234567-8
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)	



Data designation	Description of the data
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)	2022-05-31
Start date (StartDate)	2022-05-01
End date (EndDate)	2022-05-31

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 Basic payer details (PayerBasic)**Data group details:**

Data designation	Description of the data
Basic payer details (PayerBasic)	
Company name (CompanyName)	Company Oy

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. reference-identifying-the-report-01)

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)	Personal identity code (Finnish) (2)
Identifier (Code)	ddmmyy-1111

2.9 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



2.10 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)	Street 2
Postal code (PostalCode)	00000
City (PostOffice)	City
Country code (CountryCode)	FI

2.11 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)	Industrial and production engineers (21410)
Title (free text) (Title)	Production engineer



2.12 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 (PensionProvidCode)	Select the earnings-related pension provider and use the two-digit pension provider code (e.g. 01)
Pension policy number (PensionPolicyNo)	A generic pension policy number provided by the pension insurance company (e.g. 01-2345678T)

2.13 Other details (IncomeEarnerOther)

Data group details:

Data designation	Description of the data
Other details (IncomeEarnerOther)	
Additional income earner details (IncomeEarnerTypes)	
Type of additional income earner data (IncomeEarnerType)	Key employee (4)



2.14 Income type 201 Time-rate pay (TransactionBasic)

Data group details:

Data designation	Description of the data
General income type details (TransactionBasic)	
Income type code (TransactionCode)	Time-rate pay (201)
Amount (Amount)	7000.00

2.15 Income type 404 Tax at source (TransactionBasic)

Data group details:

Data designation	Description of the data
General income type details (TransactionBasic)	
Income type code (TransactionCode)	Tax at source (404)
Amount (Amount)	2450.00

2.16 Income type 413 Employee's pension insurance contribution (TransactionBasic)

Data group details:

Data designation	Description of the data
General income type details (TransactionBasic)	
Income type code (TransactionCode)	Employee's pension insurance contribution (413)
Amount (Amount)	550.50



2.17 Income type 414 Employee's unemployment insurance contribution (TransactionBasic)**Data group details:**

Data designation	Description of the data
General income type details (TransactionBasic)	
Income type code (TransactionCode)	Employee's unemployment insurance contribution (414)
Amount (Amount)	98.00



3. XML record structure

```
<wrtir:WageReportsRequestToIR xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns:wrtir="http://www.tulorekisteri.fi/2017/1/WageReportsToIR"
xsi:schemaLocation="http://www.tulorekisteri.fi/2017/1/WageReportsToIR WageReportsToIR.xsd">
```

```
<DeliveryData>
```

```
  <Timestamp>2022-06-01T10:54:53+03:00</Timestamp>
```

```
  <Source>The software that generates the record</Source>
```

```
  <DeliveryDataType>100</DeliveryDataType>
```

```
  <DeliveryId>record_reference-2022-07-01-abc</DeliveryId>
```

```
  <FaultyControl>1</FaultyControl>
```

```
  <ProductionEnvironment>false</ProductionEnvironment>
```

```
  <DeliveryDataOwner>
```

```
    <Type>1</Type>
```

```
    <Code>1234567-8</Code>
```

```
  </DeliveryDataOwner>
```

```
  <DeliveryDataCreator>
```

```
    <Type>1</Type>
```

```
    <Code>1234567-8</Code>
```

```
  </DeliveryDataCreator>
```

```
  <DeliveryDataSender>
```

```
    <Type>1</Type>
```

```
    <Code>1234567-8</Code>
```

```
  </DeliveryDataSender>
```

```
  <PaymentPeriod>
```

```
    <PaymentDate>2022-05-31</PaymentDate>
```

```
    <StartDate>2022-05-01</StartDate>
```

```
    <EndDate>2022-05-31</EndDate>
```

```
  </PaymentPeriod>
```

```
<ContactPersons>
```



```
<ContactPerson>
  <Name>First name Last name</Name>
  <Telephone>040-1234567</Telephone>
  <ResponsibilityCode>1</ResponsibilityCode>
</ContactPerson>
</ContactPersons>
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  <PayerIds>
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      <Type>1</Type>
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  </PayerIds>
  <PayerBasic>
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  </PayerBasic>
  <Address>
    <Street>Street 1</Street>
    <PostalCode>00000</PostalCode>
    <PostOffice>City</PostOffice>
    <CountryCode>FI</CountryCode>
  </Address>
</Payer>
<Reports>
  <Report>
    <ReportData>
      <ActionCode>1</ActionCode>
      <ReportId>reference-identifying-the-report-01</ReportId>
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</ReportData>
<IncomeEarner>
  <IncomeEarnerIds>
    <Id>
      <Type>2</Type>
      <Code>ddmmyy-1111</Code>
    </Id>
  </IncomeEarnerIds>
  <IncomeEarnerBasic>
    <LastName>Last name</LastName>
    <FirstName>First name</FirstName>
  </IncomeEarnerBasic>
  <Addresses>
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      <AddressType>1</AddressType>
      <Street>Street 2</Street>
      <PostalCode>00000</PostalCode>
      <PostOffice>City</PostOffice>
      <CountryCode>FI</CountryCode>
    </TypedAddress>
  </Addresses>
  <Professions>
    <Profession>
      <Type>1</Type>
      <Code>21410</Code>
      <Title>Production engineer</Title>
    </Profession>
  </Professions>
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```
<PensionInsurance>
  <PensionActCode>1</PensionActCode>
  <PensionProvdCode>01</PensionProvdCode>
  <PensionPolicyNo>01-2345678T</PensionPolicyNo>
</PensionInsurance>
<IncomeEarnerOther>
  <IncomeEarnerTypes>
    <IncomeEarnerType>4</IncomeEarnerType>
  </IncomeEarnerTypes>
</IncomeEarnerOther>
</IncomeEarner>
<Transactions>
  <Transaction>
    <TransactionBasic>
      <TransactionCode>201</TransactionCode>
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  <Transaction>
    <TransactionBasic>
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      <Amount>2450</Amount>
    </TransactionBasic>
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  <Transaction>
    <TransactionBasic>
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      <Amount>550.50</Amount>
```



```
</TransactionBasic>
</Transaction>
<Transaction>
  <TransactionBasic>
    <TransactionCode>414</TransactionCode>
    <Amount>98</Amount>
  </TransactionBasic>
</Transaction>
</Transactions>
</Report>
</Reports>
</DeliveryData>
</wrtir:WageReportsRequestToIR>
```

