

Earnings payment report – Example 5

"Net-of-tax" employment contract

Version history

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



CONTENTS

1 DESCRIPTION OF THE EXAMPLE	4
2 PALKKATIETOILMOITUS	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).....	7
2.5 Basic payer details (PayerBasic).....	7
2.6 Payer's address (Address).....	7
2.7 Other payer details (PayerOther).....	8
2.8 Service data (ReportData).....	8
2.9 Income earner identifiers (IncomeEarnerIds).....	8
2.10 Basic income earner details (IncomeEarnerBasic).....	9
2.11 Income earner's addresses (Addresses).....	9
2.12 Occupation (Professions).....	10
2.13 Earnings-related pension insurance (PensionInsurance).....	10
2.14 Other details (IncomeEarnerOther).....	11
2.15 Income type 201 Time-rate pay (TransactionBasic).....	11
2.16 Income type 413 Employee's pension insurance contribution (TransactionBasic).....	11
2.17 Income type 414 Employee's unemployment insurance contribution (TransactionBasic).....	12
3. XML record structure.....	13



1 DESCRIPTION OF THE EXAMPLE

A net-of-tax employment contract is a contract based on which the employer promises to pay the taxes and employee's social insurance contributions from the wages on behalf of the employee. When a foreign employer has no permanent establishment in Finland and the foreign employer does not withhold taxes in Finland, it must report 'Employer pays taxes on behalf of the employee (net-of-tax employment contract)' as an additional income earner detail in addition to the wages paid based on a net-of-tax employment contract. Furthermore, the foreign employer must be specified in other payer details.

The additional income earner information data type (IncomeEarnerType) 'Employer pays taxes on behalf of the employee ('Net-of-tax' employment contract)' (code value 11) can only be entered if the payer type (PayerType) is 'Foreign employer' (code value 4). This rule prevents Finnish employers from reporting data incorrectly.

The amount of the person's net wages have been agreed to be EUR 4,000 per month (EUR 48,000 per year). The amount of taxable wages is EUR 82,500 per year when calculated based on the net wages and also taking the social insurance contributions into consideration. The amount of the grossed-up wages is therefore EUR 6,875 per month. The income earner is subject to Finnish social security.

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) 'Employer pays taxes on behalf of the employee ('Net-of-tax' employment contract)' (code value 11) can only be entered if the payer type (PayerType) is 'Foreign employer' (code value 4).



2 PALKKATIETOILMOITUS

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. 2022-03-01T15:39:41Z)
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-2022-01-01-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)	Foreign business registration number (7)
Identifier (Code)	12345678987654
Country code (CountryCode)	US
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)	2022-02-28
Start date (StartDate)	2022-02-01
End date (EndDate)	2022-02-28

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)	Foreign business registration number (7)
Identifier (Code)	12345678987654
Country code (CountryCode)	US

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

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

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 Other payer details (PayerOther)**Data group details:**

Data designation	Description of the data
Other payer details (PayerOther)	
Payer types (PayerTypes)	
Payer type (Code)	Foreign employer (4)

2.8 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)

2.9 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
Income earner identifier (Id)	
Identifier type (Type)	Tax Identification Number (TIN) (5)
Identifier (Code)	0123456ABCD
Country code (CountryCode)	US



2.10 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

2.11 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



2.12 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)	Professors (23101)
Title (free text) (Title)	Professor

2.13 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. 01-23456789T)



2.14 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)	Employer pays taxes on behalf of the employee ("Net-of-tax" employment contract) (11)

2.15 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)	6875.00

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)	491.56



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)	96.25



3. XML record structure

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<?xml version="1.0" encoding="UTF-8"?>
<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">
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    <DeliveryDataType>100</DeliveryDataType>
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      <Code>1234567-8 </Code>
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      <StartDate>2022-02-01</StartDate>
      <EndDate>2022-02-28</EndDate>
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```



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        </Id>
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</DeliveryData>
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