

# Application instructions for the employer's separate report 2027

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Incomes Register Unit

## Version history

Version	Date	Description
1.0	29/5/2026	Added a new instruction to Income type data (Transactions). Added a new data group: Employee Groups (EmployeeGroups).

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## Introduction

Data items are presented in the same order in which the employer's separate report schema is described in the schema description for submitting data.

## Reading instructions

- 'Data designation' refers to the data group or data group element name.
- The description includes a description of the data to be entered in the data group or data group element.
- The following colour codes are used for the markings:
  - The data group heading and description are highlighted in red.

DATA DESIGNATION	DESCRIPTION
<b>RECORD DATA (DeliveryData)</b>	The data contained in the record is technical in nature. This data is used to indicate, for example, the record's creation time, owner, submitter and file generator, and how invalid reports are processed.  See the technical message structures for a complete list of record data.
Time of record creation	The time when the record was created in the payer's system.
Data source	The software that generated the record. In this field, enter the software used to generate the record submitted to the Incomes Register.
Record type	Data on what kinds of reports are submitted in the record. The code value of the Employer's separate report is 101.



Payer's record reference	<p>The payer's internal reference uniquely identifying the record. A record reference generated by the Incomes Register is returned to the payer, who can then use it to cancel the record, if necessary. A record is cancelled in the technical interface as a separate message, not as part of an employer's separate report.</p> <p>If the payer so desires, they can also target the record cancellation using their own, internal reference. The payer's record references must be unique to each record.</p>
<p>Rule for invalid report processing:</p> <ul style="list-style-type: none"> <li>• Invalid reports are rejected</li> <li>• Entire record is rejected</li> </ul>	<p>Report processing in a situation where the record contains invalid reports. The payer chooses the processing method from the two alternatives below.</p> <p><b>Invalid reports are rejected</b> – Reports in the record that contain no errors are inserted into the database, and only invalid reports are rejected. Feedback on invalid reports is provided to the payer.</p> <p><b>Entire record is rejected</b> - The entire record is rejected, if it contains invalid reports. Feedback on the rejection of the record is provided to the payer.</p> <p>The rule for invalid report processing is intended for cases where data is submitted via the electronic interface or the upload/download service, but is not used when data is submitted via an online form of the user interface, or via a paper form.</p>
Is this production data?	<p>The payer must indicate whether the submitted record comprises data in the submitter's production environment. This is indicated by selecting either "Yes" or "No". The information prevents the mix-up of production and test materials.</p>
Record owner	The payer.
Record file generated by	The party that generated the record; could be an accounting company, for example.



Record submitted by	The technical operator of the record, for example a TYVI operator.
<b>CONTACT PERSONS FOR THE RECORD (ContactPersons)</b>	A contact person from whom additional information on the record or the contents of reports in the record can be requested.  Several contact persons can be reported.
Name	Contact person's first name and last name.
Telephone number	Contact person's telephone number.
E-mail	Contact person's e-mail address.
Field of responsibility <ul style="list-style-type: none"> <li>• Content issues</li> <li>• Technical issues</li> </ul>	The contact person's field of responsibility. Operative and technical issues can have different contact persons.  <b>Content issues</b> - This contact person is responsible for issues related to the information contents of reports. <b>Technical issues</b> - This contact person is responsible for technical issues related to the record.
<b>REPORTING DATE (Reportdate)</b>	Date on which the payer reports the data to the Incomes Register.  The "No wages payable" data must be reported no later than on the fifth day of the following calendar month.  The "Employer's health insurance contribution (total)" data and "Deductions to be made from the employer's health insurance contribution" data are submitted monthly, no later than on the fifth day of the following calendar month.
Reporting date	Enter the date on which the payer reports the data.



<b>PAYER DETAILS (Payer)</b>	The payer refers to an employer, other payer of the payment, issuer of a non-monetary benefit, or other submitter of a report, who is obligated to report the data to the Incomes Register. In this document, the term 'payer' is used for the submitter.
<p>Type of identifier</p> <ul style="list-style-type: none"> <li>• Finnish Business ID</li> <li>• Finnish personal identity code</li> <li>• VAT number (VAT)</li> <li>• GIIN</li> <li>• Tax Identification Number (TIN)</li> <li>• Finnish trade registration number</li> <li>• Foreign business registration number</li> <li>• Foreign personal identification number</li> <li>• Other</li> </ul>	<p>The available payer identifier types are listed and described below.</p> <p>Business ID issued in Finland  Personal Identification Number issued in Finland  Value Added Tax identifier used in the EU area  Identifier of a financial institution entered in the FATCA register  Taxation identification or register number issued by a foreign tax authority (Tax Identification Number, TIN)  Identifier entered in a foreign trade register  Business ID issued abroad  Personal Identification Number issued abroad  Identifier other than those listed above</p> <p>The data must be primarily submitted with a Business ID or a Finnish Personal Identification Number. If the payer does not have a Finnish customer identifier, the data should be reported using a foreign identifier. This also requires the entry of further identification and contact details.</p> <p>It is recommended that both identifiers be reported if the payer has both a Finnish and a foreign identifier.</p>
Identifier	Payer's identifier, for example 1234567-8
Country code	If the identifier type is other than a Business ID or Finnish Personal Identification Number, enter the code of the country that issued the identifier. The country that issued the identifier can be different to the payer's country of residence. The country code is selected from the value list.



Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
<b>Basic payer details (PayerBasic)</b>	
The payer does not have a customer ID	<p>If the payer does not have a valid customer ID, select "Yes" (true) as the value.</p> <p>Data can be reported without a customer ID only if the payer does not have a valid Finnish or foreign customer ID. If data is reported without a customer ID, despite the fact that the payer has an ID, the payer is in violation of the obligations laid down in the act on the income information system.</p>
Company name	Name of the payer, if the payer is a company. This information must only be entered when the payer does not have a Finnish customer ID.
Last name	The last name of the payer, if the payer is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
First name	The first name of the payer, if the payer is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
Date of birth	Payer's date of birth, if the payer is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
Contact language:	The language in which the payer conducts business. The alternatives are Finnish, Swedish and English.
<ul style="list-style-type: none"> <li>• Finnish</li> <li>• Swedish</li> <li>• English</li> </ul>	



	By giving the contact language, the payer can ensure that the written contacts of data users are in the language the payer knows best. It should be noted, however, that only the official languages, Finnish and Swedish, are the language alternatives for some data users.
<b>Payer's address (Address)</b>	This data must only be entered if the payer does not have a Finnish customer ID.
c/o	Specifier of the payer's address.
Street address	Payer's street address.
P.O. Box	Payer's P.O. Box.
Postal code	Payer's postal code.
City	Payer's city.
Country code	Enter the country code for the address, if the address is abroad. The country code is selected from the value list.
Name of country	Enter the name of the country for the address, if the "Unknown" country code was selected.



<b>Payer's suborganisations (PayerSubOrgs)</b>	<p>A suborganisation is a part of an organisation established by the payer for a specific function or purpose.</p> <p>Data is reported payer-specifically on the employer's separate report, and only one employer's separate report can be submitted for each reporting month. Because only one employer's separate report can be submitted per month, the amount of health insurance contribution cannot be reported by suborganisation, and neither can the "No wages payable" data.</p>
<p>Suborganisation type</p> <ul style="list-style-type: none"> <li>• Keva's submitter codes</li> <li>• Payer's own codes</li> <li>• Government agency identifier</li> </ul>	<p>The suborganisation's identifier type can be the submitter codes of Keva (former Kuntien eläkevakuutus), the payer's own codes that the payer can use to distinguish its business units from each other, or the government agency identifier. A report may contain only one suborganisation of a specific Suborganisation's identifier type.</p> <p><b>Keva's submitter codes</b> - These codes are used by municipal, state, church and Kela employers who have unique submitter codes issued by Keva for itemising the earnings payment reports of their different departments and agencies. A report may contain only one value under Keva's submitter codes.</p> <p><b>Payer's own codes</b> - Employers that are not public sector entities can also itemise the earnings payment reports of the different places of business within their organisation, by using a self-generated identifier. An identifier generated by the payer can be, for example, an identifier of an accounting unit. A report may contain only one value under the payer's own codes.</p> <p><b>Government agency identifier</b> - Central government units, such as government agencies, can specify their identifier for the needs of operators such as the Employment Fund. A report may contain only one value under the codes in question.</p>
<p>Suborganisation's identifier</p>	<p>An identifier from Keva's submitter codes, or an identifier generated by the payer, for example an accounting unit identifier 0123456-2-001.</p>



<b>Other payer details (PayerOther)</b>	Other payer details are reported only when the payer or submitter is a household or pool of household employers.
<p>Payer type code:</p> <ul style="list-style-type: none"> <li>• Household</li> <li>• Pool of household employers</li> </ul>	<p>Select the type of other payer details from the value list. Only some of the codeset's values are used on the employer's separate report.</p> <p>Payer is a household. Payer is a pool of household employers.</p> <p>If the payer or the submitter of the data is any of the above-mentioned types, select the corresponding value. If several types apply, select all valid values.</p> <p><b>Household</b> - If the payer is a private economy household, the information must be reported. A household has a different tax withholding obligation to organisations.</p> <p><b>Pool of household employers</b> – This data must be submitted if, together with other households, households have hired a cleaner, nanny or some other employee, and one person handles the payment of wages and the reporting of data to the Incomes Register, using their own personal identity code. In such a case, they form a pool of household employers.</p> <p>When the members of the pool hire an employee under one common employment contract, they are jointly responsible employers for the employee. In such a case, the members of the group of employers are jointly responsible for paying the employer obligations related to the employment relationship. The households must mutually agree on who will collect and pay the tax withholding and the employer's health insurance contribution, and who will handle the rest of the employer obligations, i.e. the earnings-related pension insurance, accident insurance and occupational disease insurance, and pay the unemployment insurance contributions.</p>



	The responsible person is the pool's representative and uses their own personal identity code for reporting and paying. Reporting payments paid by a pool of household employers is described in more detail in the Incomes Register's instructions "Reporting data to the Incomes Register: Households as employers".
<b>Earnings-related pension insurances (PensionInsurances)</b>	Several pension policy numbers can be specified in the payer's earnings-related pension insurance details. This information must be reported, if the No wages payable information was specified in the report. If the payer only employs YEL-insured persons, the payer's earnings-related pension insurance details do not need to be specified.
Earnings-related pension provider code	The company identifier of the payer's earnings-related pension provider. The company identifier is a two-or-five-character identifier.  If several pension insurances are currently valid with different providers, all valid insurance details can be entered.
Pension policy number	The payer's pension policy number.
<b>Occupational accident insurances (AccidentInsurance)</b>	Several insurance numbers can be specified in the payer's occupational accident insurance details. If several accident insurances are currently valid, all valid insurance details can be entered.  The payer's occupational accident insurance information must be specified if the payer has insured its employees with more than one occupational accident insurance policy, and the No wages payable information is specified in the report.
<b>Occupational accident insurance company identifier (Id)</b>	The company identifier of the payer's occupational accident insurance company.  If the occupational accident insurance company does not have a Finnish customer identifier, the foreign identifier should be reported.



Type of identifier	The available occupational accident insurance company identifier types correspond to the values of the Type of identifier (IdType) code set.
Identifier	Insurance company identifier, for example 1234567-8.
Country code	If the identifier type is other than a Business ID, enter the code of the country that issued the identifier. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
Occupational accident insurance policy number	The policy number of the payer's occupational accident insurance.
<b>REPORT DATA (Reports)</b>	
<b>REPORT (Report)</b>	
<b>Service data (ReportData)</b>	
Type of action: <ul style="list-style-type: none"> <li>• New report</li> <li>• Replacement report</li> </ul>	Select "New report" or "Replacement report" as the type of action.  If the type of action is "New report", the report will not replace a previously submitted report. The payer receives a report reference assigned by the Incomes Register when submitting a new report. In a new report, the payer must also specify the payer's report reference, with which the payer uniquely identifies its report and which allows the payer to allocate any errors to an individual report. The payer's reference must be specified when data is submitted via the technical interface or the uploading service.



	<p>If "Replacement report" has been selected as the type of action, the report will be substituted for a previously submitted report. In the case of substitution, all of the report data is resubmitted, including the data that was correct in the original report in addition to new and changed data.</p> <p>When submitting the new report, the payer is given a report reference generated by the Incomes Register, using which any future corrections (using a replacement report) can be allocated to the correct original report. It is also recommended that the payer assign a version number to the report, using which the replacement report can be allocated to the latest valid report version.</p> <p>If the payer does not have the capability to use the report reference generated by the Incomes Register in the corrections, the payer's own, internal report reference can be used for this purpose. This may be the case when, for example, the payer is unable to save or allocate the report reference generated by the Incomes Register to the submitted report. A replacement report can be allocated to the original report based on the payer's own report reference. The payer's own report reference must be unique to each report.</p> <p>Data is cancelled using its own message. The correction and cancellation of data as well as various error situations related to payments and reporting are depicted in more detail in the instructions Correcting data in the Incomes Register.</p>
Incomes Register report reference	<p>A unique report reference issued by the Incomes Register.</p> <p>The report reference is used as allocation information when a previously submitted report is being maintained or cancelled. The payer receives a report reference assigned by the Incomes Register when submitting a new report.</p>
Payer's report reference	<p>The payer's internal additional reference that uniquely identifies the report.</p> <p>The report reference is used as allocation information when a previously submitted report is being maintained or cancelled. The payer's own internal report reference must be unique to each report.</p>



Report version number	If the payer so desires, they can use a version number to specify the submitted corrections or cancellations to ensure that the correction or cancellation is performed on the latest valid report.
<b>Reporting period (PaymentMonth)</b>	The period from which the data is reported. The data is reported as calendar months and the year.
Payment month	The reporting period of a payer-specific report. The period is entered as months.
Payment year	The reporting year of a payer-specific report. The maximum value for this entry is the current year plus one year.
	<p>At least one of the following must be reported in the employer's separate report</p> <ul style="list-style-type: none"> <li>• Income type data (Transactions) or</li> <li>• Pay gaps data by employee groups (EmployeeGroups)</li> </ul> <p>Both data groups may be reported, but it is not mandatory.</p>
<p>Income type details:</p> <ul style="list-style-type: none"> <li>• No wages payable</li> <li>• Employer's health insurance contribution (total)</li> <li>• Deductions to be made from the employer's health insurance contribution</li> </ul>	<p><b>No wages payable</b> - This data is entered when the payer has paid no wages at all during the month in question. If the payer has paid wages during the month in question, this information is not entered. The No wages payable information can be reported in advance for six calendar months if it is known that there is no intention to hire anyone during the next six months.</p> <p>This information must be entered only if the payer has registered as a regular wage-paying employer with the Tax Administration's employer register.</p> <p>The No wages payable data cannot be submitted by suborganisation. This data is submitted only when the payer has not paid any wages whatsoever during the month in question.</p>



	<p><b>Employer's health insurance contribution (total)</b> – The payer reports the amount of employer's health insurance contribution calculated from the wages it has paid during the month in question. The total amount of wages is not reported here, but the total amount of the employer's health insurance contributions calculated from the wages during the reporting month. Deductions reported under Deductions to be made from the employer's health insurance contribution income type are not deducted from the amount.</p> <p><b>Deductions to be made from the employer's health insurance contribution</b> – Deductions voluntarily made by the payer from the health insurance contributions:</p> <p>The employer can make the deduction, for example, if it has made a wage payment to an employee while having been paid a statutory pension, daily allowance or some other benefit compensating for the loss of the income granted to the employee. The employer is entitled to claim back the employer's health insurance contribution from the Tax Administration up to the amount corresponding to the payment made to the employer.</p>
Amount	<p>A monetary amount must be reported for the selected income type.</p> <p>No amount is reported, if "No wages payable" has been selected as the payment type.</p>



<b>Employee Groups (EmployeeGroups)</b>	<p>The Employee Groups data group is used to report pay gaps data broken down by employee group.</p> <p>At least one of the following must be reported in the employer's separate report</p> <ul style="list-style-type: none"> <li>• Pay gaps data by employee groups (EmployeeGroups) or</li> <li>• Income type data (Transactions)</li> </ul> <p>Both data groups may be reported, but it is not mandatory.</p>
<p>Time range</p> <ul style="list-style-type: none"> <li>• Start date</li> <li>• End date</li> </ul>	<p>Report the pay gaps data for the selected period.</p> <ul style="list-style-type: none"> <li>• The start date must not be earlier than 1 January 2019</li> <li>• The end date must not be earlier than the start date</li> </ul>
Employee Group	<p>Report the information for each employee group you have defined separately. Multiple employee groups can be reported within a single submission.</p>
Employee group name	<p>Report a name for the employee group. Employee groups are defined by the employer.</p>
Employee group number of personnel	<p>Report the number of employees in the employee group.</p> <ul style="list-style-type: none"> <li>• The value must be an integer</li> <li>• The value must be greater than 0</li> </ul>
Group has only one gender	<p>Report this information if pay gaps data cannot be provided for the employee group.</p> <ul style="list-style-type: none"> <li>• Enter the value <b>"true"</b> if the employee group consists of representatives of only one gender; in this case, pay gaps data are not reported</li> </ul>



	<ul style="list-style-type: none"> <li>• The “Group has only one gender” information is mandatory if pay gaps data has not been provided</li> <li>• This field does not need to be completed if pay gaps data is reported as usual</li> </ul>
<p>Pay gaps</p> <ul style="list-style-type: none"> <li>• Basic wage component pay gap hourly pay</li> <li>• Basic wage component pay gap annual pay</li> <li>• Adjusting wage component pay gap hourly pay</li> <li>• Adjusting wage component pay gap annual pay</li> <li>• Complementary wage component pay gap hourly pay</li> <li>• Complementary wage component pay gap annual pay</li> </ul>	<p>Report the pay gaps data in the base salary components of the employee group.</p> <ul style="list-style-type: none"> <li>• The value must be at least 0</li> </ul>

