REPORT ONLINE
incomesregister.fi

Incomes Register Unit
P.O. Box 1
FI-00055 INCOMES REGISTER

DETAILED EARNINGS PAYMENT REPORT

You can use this form to submit a new earnings payment report, correct a previous report or entirely cancel a previous report. You can report the payments made to a single income earner on the same payment date. Use this form also when a foreign payer or income earner is connected to the transaction, you act as a substitute payer, or are submitting recovery data or information on unjust enrichment. More information is available in the instructions for filling in the form.

Fill in the identifying details at the top of every page. Always report the **type of action, pay period** and **payment date**. The **payer's report reference** identifies the report. If you are correcting or cancelling a previous report, enter the report reference of the previous report. If you are submitting a new report, leave the field blank; then the Incomes Register creates a reference for your new report. You can also generate a report reference yourself (for allowed characters, see instructions). However, if the payer has no ID, leave the field blank.

Type of action	Pay period (ddmmyyyy–ddmmyyyy)	Payment date (ddmmyyyy)
New report ☐ Replacement report ☐ Report cancellation ☐	–	
Payer's report reference (mandatory, if the type of action you select is Replacement report or Report cancellation)		

Select the subject of the report (you may only select one subject)
Earnings payment data ☐ Unjust enrichment ☐ Recovery ☐

1. PAYER

Enter the Finnish **Business ID** or **personal identity code** of the payer of the wages or other payment. You are also required to check the right box to indicate the Type of the identifier. If you enter a foreign identifier, enter the **company's name** or the person's **name, date of birth, identifier** and its **type of identifier**, and **the country code**. If you select "Payer has no identifier", fill in the **company's name** or the person's **name** and **date of birth**. Finally, enter the name and phone number of a person to contact.

Company name		
First name	Last name	Date of birth (ddmmyyyy)
Payer's Business ID, Personal identity code, or other identifier		

Type of identifier

Finnish Business ID ☐	Finnish personal identity code ☐	VAT number (VAT) ☐	GIIN ☐
Tax Identification Number (TIN) ☐	Finnish trade registration number ☐	Foreign business registration number ☐	Foreign personal identification number ☐
Other identifier ☐	Payer has no identifier ☐		

Identifier country code (see instructions)	Country name if there is no country code

Payer is (fill only if you are one of the below)

a household ☐	pool of household employers ☐	temporary employer (no TyEL insurance policy) ☐
a foreign employer ☐	an international specialised agency ☐	a foreign group company ☐

Name of the contact person	Contact person's telephone number

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New report ☐ Replacement report ☐ Report cancellation ☐		—		
Payer's report reference (mandatory, if the type of action you select is Replacement report or Report cancellation)				

Payer's address Enter an address if there are no Finnish identifiers, if the address is located abroad, or if you are a temporary employer.

Street address			Building number	Entrance	Flat
P.O. Box.	Postal code	City			
Address country code (see instructions)		Country name if there is no country code			

Substitute payer Report the information of the actual employer, if you act as a substitute payer.

I act as a substitute payer ☐	
The identifier of the actual employer	The name of the actual employer
Type of identifier	
Finnish Business ID ☐ Finnish personal identity code ☐ VAT number (VAT) ☐ GIIN ☐ Tax Identification Number (TIN) ☐ Finnish trade registration number ☐ Foreign business registration number ☐ Foreign personal identification number ☐ Other identifier ☐	
Identifier country code (see instructions)	Country name if there is no country code

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2. REPRESENTATIVE OF A FOREIGN EMPLOYER

Representative's identifier	Name
Type of identifier	
Finnish Business ID ☐ Finnish personal identity code ☐ VAT number (VAT) ☐ GIIN ☐ Tax Identification Number (TIN) ☐ Finnish trade registration number ☐ Foreign business registration number ☐ Foreign personal identification number ☐ Other identifier ☐	
Identifier country code (see instructions)	Country name if there is no country code

Street address			Building number	Entrance	Flat
P.O. Box.	Postal code	City			
Address country code (see instructions)		Country name if there is no country code			

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New report ☐ Replacement report ☐ Report cancellation ☐		

Payer's report reference (mandatory, if the type of action you select is Replacement report or Report cancellation)

3. INCOME EARNER

Enter the **name** and Finnish **personal identity code** or **Business ID** of the income earner. If the income earner is a limited liability company, a limited partnership or a general partnership or some other legal person, always enter the Business ID. If there is no Finnish personal identity code and the income earner is a natural person, enter his or her **name, date of birth, gender, identifier, type of identifier** and the **country code**. If you select "Income earner has no identifier", enter **name, date of birth** and **gender**. If the income earner is a non-resident, enter the country code of the country of residence, i.e. the income earner's country of domicile, and their Tax Identification Number (TIN) and address in the country of domicile. If the country of residence does not issue a TIN, enter another identifier issued by the taxpayer's country of residence. Report the **time of employment** if the income earner has retired from work. Enter the **occupational class code** if the income earner is insured against occupational accidents.

First name	Last name	Date of birth (ddmmyyyy)

Gender	Income earner is a non-resident taxpayer			
Female ☐ Male ☐	Yes ☐	Country code of the country of residence		Income is subject to withholding ☐

Company name (if income earner is a company)

Income earner's Finnish personal identity code or Business ID	Income earner's other identifier

Type of income earner's other identifier

VAT number (VAT) ☐ GIIN ☐ Tax Identification Number (TIN) ☐
Finnish trade registration number ☐ Foreign business registration number ☐ Foreign personal identification number ☐
Other identifier ☐ Income earner has no identifier ☐

Identifier country code (see instructions)	Country name if there is no country code

Income earner is (fill only if the income earner is one of the below)

Employed with assistance from the State employment fund ☐
Person working in a frontier district ☐
Person working abroad ☐
Employer pays taxes on behalf of the employee ("Net-of-tax" employment contract) ☐
Organisation ☐
Self-employed person, no obligation to take out YEL or MYEL insurance ☐
Joint owner with payer ☐
Partial owner ☐
Person receiving wages paid by a diplomatic mission ☐
Individual with no Business ID using the invoicing service ☐
Key employee ☐
Athlete ☐
Performing artist ☐

Income earner did not stay longer than 183 days in Finland during the Tax-Treaty-defined sojourn period ☐ Country code of tax-treaty country

Income earner is a leased employee living abroad. ☐ Leased employee living abroad, working on board a Finnish aircraft. ☐ Leased employee living abroad, working on board a Finnish ship. ☐

Work period in Finland of a leased employee living abroad (ddmmyyyy–ddmmyyyy)	Number of workdays

Employment terminated due to retirement	Time of employment (ddmmyyyy–ddmmyyyy)	Occupational class code (see instructions)
Yes ☐		

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New report ☐ Replacement report ☐ Report cancellation ☐		—		
Payer's report reference (mandatory, if the type of action you select is Replacement report or Report cancellation)				

Income earner's address in home country Enter the address, if the income earner does not have a Finnish Personal identity code or if the income earner is a non-resident taxpayer.

Street address			Building number	Entrance	Flat
P.O. Box.	Postal code	City			
Address country code (see instructions)		Country name if there is no country code			

Income earner's address in country of work If you wish, you can also enter the income earner's address in the country of work.

Street address			Building number	Entrance	Flat
P.O. Box.	Postal code	City			
Address country code (see instructions)		Country name if there is no country code			

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Insurance

Enter the income earner's insurance information (for more information, see the filling instructions). In certain situations, there is no obligation to provide insurance. If the income earner is insured in another country with regard to some of the insurances, enter this information under "Not subject to Finnish social security". If the income earner is voluntarily pension-insured in Finland, enter the information on the pension insurance, pension provider code and the pension policy number of the income earner.

Earnings-related pension insurance information (select one if the income earner is insured)		
Employee's earnings-related pension insurance ☐	Pension insurance for farmers (MYEL) ☐	Pension insurance for the self-employed (YEL) ☐
Earnings-related pension provider code (number only)	Pension policy number of income earner with earnings-related pension insurance	
Occupational accident insurance company identifier	Occupational accident insurance policy number	

Type of occupational accident insurance company identifier					
Finnish Business ID ☐	VAT number (VAT) ☐	GIIN ☐	Finnish trade registration number ☐	Foreign business registration number ☐	Other identifier ☐
Identifier country code (see instructions)	Country name if there is no country code				

No obligation to provide the following forms of insurance		Not subject to Finnish social security	
Earnings-related pension, health, unemployment and accident and occupational disease insurance	☐	Earnings-related pension, health, unemployment and accident and occupational disease insurance	☐
Earnings-related pension insurance	☐	Earnings-related pension insurance	☐
Health insurance	☐	Health insurance	☐
Unemployment insurance	☐	Unemployment insurance	☐
Accident and occupational disease insurance	☐	Accident and occupational disease insurance	☐

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4. PAYMENTS MADE TO THE INCOME EARNER

4A Payments made by income type

Itemised by income type, report all **payments** made to the income earner on the same payment date. Income types include time-rate pay, telephone benefit and non-wage compensation for work (codes in the instructions). For some **income types**, enter additional information under section 4B. If the insurance information of a payment differs from the default value for that income type, enter additional information under section 4C. If the report concerns unjust enrichment, enter the information on the income types of the payments.
In international situations, specify whether the six-month rule applies. If it does, also enter the country code of the country of work.
If the report concerns recovery, report the recovered payments by income type and enter additional information under section 4D.

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Income type code	Amount of payment EUR	c	Six-month rule is applicable	Country code (enter only if the six-month rule is applicable)
			Yes ☐ No ☐	
			Yes ☐ No ☐	
			Yes ☐ No ☐	
			Yes ☐ No ☐	

Deducted items

Enter the total of the deducted items listed below for all income types itemised in section 4A.

Withholding tax		Employee's unemployment insurance contribution		Tax at source		Tax at source deduction		Employee's pension insurance contribution	
EUR	c	EUR	c	EUR	c	EUR	c	EUR	c

Other deducted items

Report all other items deducted from the payments (see income types in the instructions), such as reimbursement collected from a fringe benefit.

Income type of the deducted item	EUR	c	Income type of the deducted item	EUR	c

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4B Additional information on fringe benefits and reimbursements of expenses

If the income earner has received a car benefit, tax-exempt kilometre allowance, daily allowance or other taxable fringe benefits, enter additional data on them (for more information, see the filling instructions). NB: the euro amounts are only entered in section 4A.

Itemised company car benefit

Type of company car benefit	Age group	Emissions value	Number of kilometres according to logbook
Full car benefit ☐	A ☐ B ☐		
Limited car benefit ☐	C ☐ U ☐		

Kilometre allowance (tax-exempt)

Number of kilometres

Itemised daily allowances

Type of daily allowance	Meal allowance ☐	Partial daily allowance ☐	Full daily allowance ☐	International daily allowance ☐	Tax-exempt reimbursements relating to working abroad ☐

Itemised other taxable fringe benefits

Type of benefit	Accom-modation benefit ☐	Telephone benefit ☐	Meal benefit ☐	Other benefits ☐

Meal benefit

Reimbursement for a meal benefit corresponds to taxable value ☐

4C Additional information on payments with exceptional insurance information

If the insurance information of some payment entered in section 4A differs from the default value for the income type, itemise the data for the income types in question. (See the income types and their default values in the filling instructions.) If a payment is made in accordance with the default value specified for the income type, leave this section blank.

Income type code	Subject to social insurance contributions	Subject to earnings-related pension insurance contribution	Subject to health insurance contribution	Subject to unemployment insurance contribution	Subject to accident and occupational disease insurance contribution
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐

4D Additional information on recovery

Recovery date (ddmmyyyy)	Original pay period (ddmmyyyy–ddmmyyyy)
	—

Withholding tax (net recovery only) EUR	c	Tax at source (net recovery only) EUR	c

5. DATE AND SIGNATURE

Information provided by payer´s representative. ☐ If the information is submitted by a representative, also fill in section 2. Representative of a foreign employer.		
Date	Signature and name in block letters	Telephone number

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