



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

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 <input type="checkbox"/> Replacement report <input type="checkbox"/> Report cancellation <input type="checkbox"/>		
Payer's report reference (mandatory if you are correcting or cancelling a previous report)		

Select the subject of the report (you may only select one subject)
Earnings payment data <input type="checkbox"/> Unjust enrichment <input type="checkbox"/> Recovery <input type="checkbox"/>

### 1. PAYER

Enter the Finnish **Business ID** or **personal identity code** of the payer of the wages or other payment. If you enter a foreign identifier, report the **company's name** or the person's **name**, **date of birth** and **foreign identifier** information. If you select "Payer has no identifier", fill in the company's name or the person's **name** and **date of birth**. For possible contacts, also enter the name and telephone number of a contact person.

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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 <input type="checkbox"/>	Finnish personal identity code <input type="checkbox"/>
VAT number (VAT) <input type="checkbox"/>	GIIN <input type="checkbox"/>
Tax Identification Number (TIN) <input type="checkbox"/>	Finnish trade registration number <input type="checkbox"/>
Foreign business registration number <input type="checkbox"/>	Foreign personal identification number <input type="checkbox"/>
Other identifier <input type="checkbox"/>	Payer has no identifier <input type="checkbox"/>
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 <input type="checkbox"/>	pool of household employers <input type="checkbox"/>
temporary employer (no TyEL insurance policy) <input type="checkbox"/>	a foreign employer <input type="checkbox"/>
an international specialised agency <input type="checkbox"/>	a foreign group company <input type="checkbox"/>
Name of the contact person	Contact person's telephone number

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The top section of the form must be filled on every page.

Type of action			Pay period (ddmmyyyy-ddmmyyyy)		Payment date (ddmmyyyy)	
New report <input type="checkbox"/>	Replacement report <input type="checkbox"/>	Report cancellation <input type="checkbox"/>				
Payer's report reference (mandatory if you are correcting or cancelling a previous report)						

**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 <input type="checkbox"/>					
The identifier of the actual employer			The name of the actual employer		
Type of identifier					
Finnish Business ID <input type="checkbox"/>	Finnish personal identity code <input type="checkbox"/>	VAT number (VAT) <input type="checkbox"/>	GIIN <input type="checkbox"/>		
Tax Identification Number (TIN) <input type="checkbox"/>	Finnish trade registration number <input type="checkbox"/>	Foreign business registration number <input type="checkbox"/>	Foreign personal identification number <input type="checkbox"/>		
Other identifier <input type="checkbox"/>					
Identifier country code (see instructions)		Country name if there is no country code			

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**2. REPRESENTATIVE**

Representative's identifier		Name			
Type of identifier					
Finnish Business ID <input type="checkbox"/>	Finnish personal identity code <input type="checkbox"/>	VAT number (VAT) <input type="checkbox"/>	GIIN <input type="checkbox"/>		
Tax Identification Number (TIN) <input type="checkbox"/>	Finnish trade registration number <input type="checkbox"/>	Foreign business registration number <input type="checkbox"/>	Foreign personal identification number <input type="checkbox"/>		
Other identifier <input type="checkbox"/>					
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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Type of action	Pay period (ddmmyyyy–ddmmyyyy)	Payment date (ddmmyyyy)
New report <input type="checkbox"/> Replacement report <input type="checkbox"/> Report cancellation <input type="checkbox"/>		
Payer's report reference (mandatory if you are correcting or cancelling a previous report)		

3. INCOME EARNER

Enter the **name** and **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 identifier and the income earner is a natural person, enter the **name**, **date of birth**, **gender** and **foreign identifier** information. If you select "Income earner has no identifier", enter their **name**, **date of birth** and **gender**. If the income earner is a non-resident taxpayer, enter the country code of the country of residence. Report the **time of employment** if the income earner has retired. 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	Income is subject to withholding
Female <input type="checkbox"/> Male <input type="checkbox"/>	Yes <input type="checkbox"/> Country code of the country of residence	Yes <input type="checkbox"/>
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) <input type="checkbox"/>	GIIN <input type="checkbox"/>	Tax Identification Number (TIN) <input type="checkbox"/>
Finnish trade registration number <input type="checkbox"/>	Foreign business registration number <input type="checkbox"/>	Foreign personal identification number <input type="checkbox"/>
Other identifier <input type="checkbox"/>	Income earner has no identifier <input type="checkbox"/>	
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 <input type="checkbox"/>	Key employee <input type="checkbox"/>	
Person working in a frontier district <input type="checkbox"/>	Athlete <input type="checkbox"/>	
Person working abroad <input type="checkbox"/>	Performing artist <input type="checkbox"/>	
Employer pays taxes on behalf of the employee ("Net-of-tax" employment contract) <input type="checkbox"/>	Joint owner with payer <input type="checkbox"/>	
Organisation <input type="checkbox"/>	Partial owner <input type="checkbox"/>	
Self-employed person, no obligation to take out YEL or MYEL insurance <input type="checkbox"/>	Person receiving wages paid by a diplomatic mission <input type="checkbox"/>	
Income earner did not stay longer than 183 days in Finland during the Tax-Treaty-defined sojourn period <input type="checkbox"/>	Country code of tax-treaty country	
Income earner is a leased employee living abroad. <input type="checkbox"/>	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 <input type="checkbox"/>		

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Type of action	Pay period (ddmmyyyy-ddmmyyyy)	Payment date (ddmmyyyy)
New report <input type="checkbox"/> Replacement report <input type="checkbox"/> Report cancellation <input type="checkbox"/>	—	
Payer's report reference (mandatory if you are correcting or cancelling a previous report)		

**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** You can enter the address if the income earner does not have a Finnish Personal identity code.

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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		

**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)	
Employee's earnings-related pension insurance <input type="checkbox"/>	Pension insurance for farmers (MYEL) <input type="checkbox"/> Pension insurance for the self-employed (YEL) <input type="checkbox"/>
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 <input type="checkbox"/> VAT number (VAT) <input type="checkbox"/>	GIIN <input type="checkbox"/> Finnish trade registration number <input type="checkbox"/> Foreign business registration number <input type="checkbox"/> Other identifier <input type="checkbox"/>
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 <input type="checkbox"/>	Earnings-related pension, health, unemployment and accident and occupational disease insurance <input type="checkbox"/>
Earnings-related pension insurance <input type="checkbox"/>	Earnings-related pension insurance <input type="checkbox"/>
Health insurance <input type="checkbox"/>	Health insurance <input type="checkbox"/>
Unemployment insurance <input type="checkbox"/>	Unemployment insurance <input type="checkbox"/>
Accident and occupational disease insurance <input type="checkbox"/>	Accident and occupational disease insurance <input type="checkbox"/>





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Type of action			Pay period (ddmmyyyy-ddmmyyyy)			Payment date (ddmmyyyy)		
New report	<input type="checkbox"/>	Replacement report	<input type="checkbox"/>	Report cancellation	<input type="checkbox"/>			
Payer's report reference (mandatory if you are correcting or cancelling a previous report)								

#### 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		Six-month rule applies	Country code
	EUR	c		
			Yes <input type="checkbox"/> No <input type="checkbox"/>	
			Yes <input type="checkbox"/> No <input type="checkbox"/>	
			Yes <input type="checkbox"/> No <input type="checkbox"/>	
			Yes <input type="checkbox"/> No <input type="checkbox"/>	

##### 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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Type of action	Pay period (ddmmyyyy-ddmmyyyy)	Payment date (ddmmyyyy)
New report <input type="checkbox"/> Replacement report <input type="checkbox"/> Report cancellation <input type="checkbox"/>	—	
Payer's report reference (mandatory if you are correcting or cancelling a previous report)		

**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**

**Kilometre allowance (tax-exempt)**

Type of company car benefit	Age group	Emissions value	Number of kilometres according to logbook	Number of kilometres
Full car benefit <input type="checkbox"/>	A <input type="checkbox"/> B <input type="checkbox"/>			
Limited car benefit <input type="checkbox"/>	C <input type="checkbox"/> U <input type="checkbox"/>			

**Itemised daily allowances**

Type of daily allowance	Meal allowance <input type="checkbox"/>	Partial daily allowance <input type="checkbox"/>	Full daily allowance <input type="checkbox"/>	International daily allowance <input type="checkbox"/>	Tax-exempt reimbursements relating to working abroad <input type="checkbox"/>
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**Itemised other taxable fringe benefits**

Type of benefit	Accommodation benefit <input type="checkbox"/>	Telephone benefit <input type="checkbox"/>	Meal benefit <input type="checkbox"/>	Other benefits <input type="checkbox"/>
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**Meal benefit**

Reimbursement for a meal benefit corresponds to taxable value	<input type="checkbox"/>
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**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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

**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. <input type="checkbox"/> If the information is submitted by a representative, also fill in section 2. Representative		
Date	Signature and name in block letters	Telephone number

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