

**Earnings payment report (TULOR 6101e) – Instructions for  
filling the form**

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**Incomes Register**

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## GENERAL INFORMATION ON SUBMITTING THE EARNINGS PAYMENT REPORT

### Report wages to the Incomes Register as of 1 January 2019

As of 2019, employers and other payers shall report the wages paid and other payments to the Incomes Register. The information is reported using the earnings payment report, which replaces the annual information returns previously submitted by employers directly to the social insurance providers and the Tax Administration. Reporting to the Incomes Register also largely covers the information to be delivered to other data users. A single earnings payment report can be used to report information on payments made to a single income earner on the same payment date.

If the payday was before 1 January 2019, the reports and any corrections to them must be made according to the old reporting procedure. For example, annual information returns for 2018 will be submitted as before directly to the social insurance providers and the Tax Administration.

### Two different earnings payment report forms

These filling instructions apply to filling in and correcting information in the earnings payment report (TULOR 6101e). The earnings payment report may be used when both the payer and the income earner have a Finnish personal identity code or Business ID. If the employer or income earner is not Finnish and does not have a Finnish personal identity code or Business ID, or if the reporting concerns a special situation (e.g. the payer acts as a substitute payer), the information is submitted on the detailed earnings payment report (TULOR 6104e), which has its own instructions for filling in the form.

### The structures of the earnings payment report (TULOR 6101e) and instructions for filling in the form are as follows:

Report's identifying information

1. Payer details
2. Income earner details (basic information and insurance information)
3. Payments made to the income earner
  - 3A Total wages and deducted items
  - 3B Separately reported income types
  - 3C Fringe benefits and reimbursement of expenses
4. Date and signature

### Information is primarily reported electronically

Provisions on the Incomes Register are given in the act on the incomes information system (laki tulotietojärjestelmästä 53/2018). According to said act, as a rule, earnings payment reports must be submitted electronically. Submitting the reports electronically means using either the technical interface or the Incomes Register's e-service (incomesregister.fi). For identification purposes, private individuals may sign in to the Incomes Register's e-service by using their personal online banking codes, for example. Corporate customers shall use Suomi.fi e-Authorisations to grant authorisation(s) to handle their affairs on their behalf. If the data cannot be reported electronically, a paper form may be used based on special grounds. This applies to wages paid by households, for example.

### Deadline for reporting

If the earnings payment report is submitted on paper, it must be submitted within 8 days from the date of payment of wages. However, natural persons and decedent's estates not registered in the Tax Administration's register for regular employers may submit the report no later than on the 8th day of the calendar month following the payment date.

If the deadline for submitting the report falls on a Saturday, Sunday or a public holiday, the deadline moves to the next banking day. If the earnings payment report is submitted late, the Tax Administration may impose a late filing penalty.

### Return address

Send the form to the following address:

Incomes Register  
PO Box 1  
FI-00055 INCOMES REGISTER

### Detailed guidance

For more detailed information on different reporting situations, please read the following instructions:

- Household as an employer  
<https://www.vero.fi/en/incomes-register/individuals/households-as-employers/>
- Earnings payment data  
<https://www.vero.fi/en/incomes-register/companies-and-organisations/employers/earnings-payment-data/>
- Wage income types  
<https://www.vero.fi/en/incomes-register/companies-and-organisations/employers/earnings-payment-data/wage-income-types/>
- Correcting data in the Incomes Register  
<https://www.vero.fi/en/incomes-register/companies-and-organisations/employers/earnings-payment-data/Correcting-earnings-payment-data/>
- Incomes Register's detailed guidance  
<https://www.vero.fi/en/incomes-register/companies-and-organisations/detailed-guidance/>

## REPORT'S IDENTIFYING INFORMATION

If you submit the earnings payment report on paper, fill in the report's identifying information in the top section of every page. The identifying information includes:

- Type of action
- Pay period
- Payment date
- Payer's report reference.

If you submit the report via the Incomes Register's e-service (incomesregister.fi), this information only needs to be filled in once.

### Type of action

Tick the box for the appropriate Type of action based on whether you are submitting a new earnings payment report, correcting a previous report or entirely cancelling a previous report. You can select **only one** type of action.

- Tick the box for **New report** if you are submitting the earnings payment report for the first time. A free-form payer's report reference, which uniquely identifies the report, must be given for each new report. An example of how to form a payer's report reference is provided under Payer's report reference.
- A **replacement report** is submitted when the original report contains an error. Replacing the original report with a replacement report means that all information must be submitted again. In other words, in addition to the changes and new information, the report must also contain the information that was correct on the original report. It is important to also include the previous report's report reference in the replacement report so that the corrections can be matched with the original report.
- **Report cancellation** is needed when, for example, the earnings payment report was made for the wrong income earner. Cancellation means that the previous report is deleted entirely. To cancel the report, all the information needed in addition to the Type of action information is the Business ID or personal identity code of the payer and the report reference of the previous report for checking that the right report is deleted.
  - As a rule, corrections to the Incomes Register are made using replacement reports, but there are also situations in which the replacement procedure cannot be applied. Instead of the replacement procedure, the report submitted previously must first be cancelled and then a new report must be submitted that contains the correct information. Such situations include:
    - payday correction
    - pay period correction
    - correction of the payer's and income earner's customer identifiers
    - correction of a pension policy number
    - correction of the occupational accident insurance company identifier or policy number
    - correction of insurance information: retrospective changes to the obligation to provide insurance.
  - The correction of insurance information mentioned last refers to a situation where the income earner's income was originally reported as being subject to social insurance contributions, but it is later noticed that there would have been no obligation to provide insurance with regard to the income paid to the income earner (or vice versa). In such a case, the original report must first be cancelled and then a new report must be submitted that contains the correct insurance information. The above procedure must be used in order to also deliver the data to social insurance providers who had received the incorrectly reported data.

### Pay period

Report the start date and end date of the pay period. Report the start date and end date in the format ddmmyyyy, as follows: 01052019–31052019. The pay period is the period for which wages are paid. When the period of employment ends, so too does the pay period.

- Please note that pay period is not the same as earnings period. Earnings period may be different from pay period.

For payments other than wages (e.g., non-wage compensation for work or a meeting fee that is not paid in an employment relationship), the time range for which the payment is made is entered as the pay period.

### Payment date

Report the payday in the format ddmmyyyy. For example, if wages are paid on 15 May 2019, report the date of payment as follows: 15052019.

### Payer's report reference

- The payer's report reference uniquely identifies the earnings payment reports submitted by the payer. A unique report reference must be entered on all new reports submitted by the payer. If you do not enter a report reference in the new report, the Incomes Register will generate one for you. It is important to have a

report reference because the same reference must be used when there are errors in the report and it needs to be corrected. Without the report reference, the Incomes Register will not be able to match the replacement report or report cancellation to the report that needs to be corrected.

- A report reference can be formed, for example, by adding a sequential number to the date of payment of wages, or in another manner chosen by the payer. The length of the report reference may be a maximum of 40 characters. It may contain both letters and numbers, but no spaces. The allowed characters are the numerals 0–9, the letters a–z and A–Z, and the special characters "\_" and "-".

#### Examples of how to form a payer's report reference:

- The employer has paid wages to three employees on the same payment date, 30 April 2019. The employer can form the report references by adding a sequential number to the payment date:
  - 300420191
  - 300420192
  - 300420193
- The employer has paid wages to two employees (Virtanen and Nieminen) on the same payment date, 15 July 2019. The employer can form the report references by adding the employee's name to the payment date:
  - 15072019Virtanen
  - 15072019Nieminen

## 1. PAYER

### Payer's details

Enter the name and Business ID or personal identity code of the payer of the wages or other payment. Enter the personal identity code or Business ID in full.

Example:

- Personal identity code 101010-101A
- Business ID 0123456-2

The address must be entered if the payer is a temporary employer or if the payer has a foreign address. Also enter the country code if the payer has a foreign address or if the payer is a temporary employer.

Examples of country codes: Finland = FI, Sweden = SE, Norway = NO, Estonia = EE, Russia = RU

The most common country codes are listed at the end of these instructions. If the country code is not on the list, enter the name of the country.

If the payer is a temporary employer or a household, tick the appropriate box.

**Household** is a private individual or decedent's estate that has, for example, hired a cleaner for their private household.

**Temporary employer** has arranged pension provisions for its employees without taking out pension insurance. A party can operate as a temporary employer if it does not continuously employ employees and the total wages paid by the employer to fixed-term employees over a period of six months are below a separately defined euro limit. The euro limit for wages in 2018 is EUR 8,502.

- If the payer is a household and the definition of temporary employer is also met, tick both boxes. A temporary employer must also provide their address details and the address country code.

Also enter in the report the **name and telephone number of the contact person** who should be contacted for further information.

## 2. INCOME EARNER

### Income earner's details

Enter the name and personal identity code or Business ID of the payee. If the income earner is a limited liability company, limited partnership, general partnership or other legal person, always enter Business ID.

Enter the income earner's personal identity code or Business ID in full.

Example:

- Personal identity code 101010-101A
- Business ID 0123456-2

Enter the address and country code, if the income earner's address is not in Finland.

### Occupational class code

Enter the occupational class for which occupational accident insurance has been taken out for the income earner. Taking out occupational accident insurance is mandatory when the total amount of wages paid by the employer to employees in a calendar year exceeds EUR 1,300 (in 2019; the limit is checked yearly).

The occupation is reported based on the income earner's work. If the income earner does work included in two or more occupational classes, enter the occupational class of the income earner's primary work. Primary work means work in which the income earner spends most of their working time.

The reporting of occupational class is based on the classification of occupations maintained by Statistics Finland. The Statistics Finland codes for occupational classes used by the Incomes Register differ from the official Classification of occupations 2010 codeset maintained by Statistics Finland. The Statistics Finland codes for occupational classes used by the Incomes Register always have five characters.

### Examples of certain occupational class codes most commonly used by households:

91110 Domestic cleaners and helpers (e.g. home cleaning, temporary childcare)

71110 House builders (the erection, maintenance and repair of houses and other small buildings)

74110 Building and related electricians (the installation, maintenance and repair of residential buildings' electrical systems and the related devices)

In many industries, such as the building and renovation sector, the occupational class code depends on the line of business. All the Statistics Finland's occupational class codes used in the Incomes Register are available at [http://www.stat.fi/meta/luokitukset/ammatti/017-2018-05-15/index\\_en.html](http://www.stat.fi/meta/luokitukset/ammatti/017-2018-05-15/index_en.html).

### The income earner is a co-owner or an organisation

Tick the box if the income earner is a partial owner, as defined by the unemployment security act (työttömyysturvalaki 1290/2002), in the company that pays the wages or other payment. Partial owners of a company pay a lower income earner's unemployment insurance contribution than employees. Further information can be obtained from the Unemployment Insurance Fund ([www.tvr.fi](http://www.tvr.fi)).

Also tick the appropriate box if the income earner is an organisation (a general partnership, limited partnership, limited liability company, cooperative, association, foundation or some other legal person governed by civil law).

## Insurance

### Earnings-related pension insurance information

Tick the box **only** for the earnings-related pension insurance under which the income earner is insured: employee's earnings-related pension insurance, person insurance for the self-employed (YEL) and pension insurance for farmers (MYEL).

You can select **only one** of the three options.

- 1. Employee's earnings-related pension insurance** is selected, if the income earner is insured under the following legislation
  - Employees Pensions Act (395/2006)
  - public sector pensions act (julkisten alojen eläkelaki 81/2016)
  - seamen's pensions act (merimieseläkelaki 1290/2006)
  - act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006)
  - a pension rule in accordance with the act on the Bank of Finland (laki Suomen Pankista 214/1998)
  - a pension rule in accordance with the Provincial Administration Act of Åland (ÅFS 54/2007).
- 2. Pension insurance for the self-employed (YEL)** is selected, if the income earner is insured in accordance with the self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006). A self-employed person is a person who is gainfully employed without being in an employment relationship, thus meeting the criteria for the gainful employment in question laid down in the legislation. Self-employed persons are responsible for arranging their own pension insurance. Self-employed persons insure their operations in accordance with the self-employed persons' pensions act (1272/2006). Insurance is mandatory when the self-employed person fulfils the requirements for being covered by the pensions act, and insurance must be taken out within six months of the beginning of the period of self-employment.
- 3. Pension insurance for farmers (MYEL)** is selected, if the income earner is insured in accordance with the farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006). Insurance under the farmers' pensions act is the earnings-related pension insurance for farmers, forest owners, fishers and reindeer breeders, and their family members. Scholarship recipients are also covered by earnings-related pension provision under MYEL.

### No obligation to provide the following forms of insurance

In certain situations, the employer is not obligated to provide insurance. Such situations may be, for example, due to the lower euro limit for the insurance obligation, due to the person's age, or because the income earner is self-employed.

The insurance obligations in different insurances are as follows:

- **Earnings-related pension insurance:** The employer is obligated to insure all of its employees between 17 and 67 years of age whose income exceeds the lower limit of the insurance obligation (EUR 59.36 per month in 2019). The upper age limit of the insurance obligation increases in steps. For persons born in 1957 or earlier, the upper age limit of the insurance obligation is 68 years, for persons born in 1958–61 it is 69 years, and for persons born after 1961 it is 70 years.
- **Health insurance:** The employer's health insurance contribution is paid for wages paid to employees 16–67 years of age.
- **Unemployment insurance:** The unemployment insurance contribution is paid for wages paid to employees 17–64 years of age. If the amount of wages paid by the employer during the year is less than EUR 1,300, the employer does not have to pay the unemployment insurance contribution. However, the employer must withhold from the wages the employee's unemployment insurance contribution if the employee is obligated to pay it.
- **Accident and occupational disease insurance:** The accident and occupational disease insurance has not age limit, but the insurance obligation applies if the amount of wages paid by the employer to its employees during the calendar year is at least EUR 1,300.





Tick the box for the insurance(s) that the payer **was not** obligated to provide for the income earner. If the obligation to provide insurance does not apply to any of the listed insurances, ticking the box for the top option "Earnings-related pension, health, unemployment and accident and occupational disease insurance" will suffice.

Please note that the information entered under "No obligation to provide the following forms of insurance" applies to all the income reported. If the insurance information changes during the pay period, two separate reports must be submitted for the income earner. The payer must use a different report to submit information on the income on which the obligation to provide insurance is based.

**Example:** The employer pays EUR 250 in wages to the income earner. The wages paid by the employer during a calendar year fall below the annual lower limits for accident and occupational disease insurance, and the employer's unemployment insurance contributions (EUR 1,300). The employer is under obligation to pay the earnings-related pension insurance and health insurance contributions from the income earner's wages. The payer has arranged pension provisions for the income earner without taking out a pension insurance, i.e. the payer is a temporary employer.

**The employer reports the following insurance-related information:**

Earnings-related pension insurance information: Employee's earnings-related pension insurance

No obligation to provide insurance: Unemployment insurance

No obligation to provide insurance: Accident and occupational disease insurance

Earnings-related pension provider code: NN

Pension policy number of income earner with earnings-related pension insurance: (not reported if the payer is a temporary employer)

**Earnings-related pension provider code and pension policy number of income earner with earnings-related pension insurance**

Enter the code of the earnings-related pension provider with which you have taken out the earnings-related pension insurance. An earnings-related pension provider refers to an earnings-related pension insurance company, a pension fund or a pension trust. Each earnings-related pension provider has a unique two-or-five-character pension provider code used to allocate the information to the correct earnings-related pension provider. Also enter the income earner's pension policy number.

The employer is not obligated to provide insurance if the amount of wages paid to the employee per month is less than the lower limit for earnings-related pension insurance (EUR 59.36 per month in 2019). If the limit is not exceeded, these sections do not need to be filled in.

If the income earner is MYEL or YEL insured, the earnings-related pension provider code and the pension policy number are not reported.

If you are a **temporary employer**, select from the list below the institution which you intend to use as your earnings-related pension provider. Enter the earnings-related pension provider code of this institution. A temporary employer does not have to report the pension policy number.

**Table 1: pension providers**

Earnings-related pension provider code	Earnings-related pension provider
46	Ilmarinen Mutual Pension Insurance Company
54	Elo Mutual Pension Insurance Company
55	Varma Mutual Pension Insurance Company
56	Veritas Pension Insurance Company



**Business ID and insurance policy number of the occupational accident insurance company**

Enter the Business ID of the occupational accident insurance company and the insurance policy number of the occupational accident insurance. The employer must take out occupational accident insurance for its employees against accidents at work if the total amount of the wages paid to the employees during the calendar year is at least EUR 1,300.

**3. PAYMENTS MADE TO THE INCOME EARNER****3A Total wages and deducted items**

Enter the monetary wages paid to the income earner in the **Total wages** field. Total wages include the following income types:

Annual holiday compensation, Benefit arising from synthetic option, Bonus pay, Commission, Compensation for accrued time off, Compensation for acting in a position of trust, Complementary wage/salary paid during benefit period, Contract pay, Damages in conjunction with termination of employment and lay-off, Emergency work compensation, Evening shift allowance, Evening work compensation, Extra work premium, Holiday bonus, Initiative fee, Kilometre allowance (taxable), Lecture fee, Meeting fee, Monetary compensation from a working time bank, Night shift compensation, Night work allowance, Notice period compensation, Other compensation, Overtime compensation, Partial pay during sick leave, Performance bonus, Profit-sharing bonus, Saturday pay, Share issue for employees, Stand-by compensation, Sunday work compensation, Time-rate pay, Voluntary compensation in conjunction with termination of employment, Waiting time compensation, Weekly rest compensation and Working condition compensation.

Enter also the **items deducted from wages and other payments**:

- total taxes withheld from an employee or other payee (also taxes withheld from non-wage compensation for work)
- employee's pension insurance contribution
- employee's unemployment insurance contribution.

More detailed information about the way earnings-related insurance contributions are determined is available from your earnings-related pension provider. Further information on unemployment insurance contributions can be obtained from the Unemployment Insurance Fund (<http://www.tvr.fi/en/>).

If not all of the income entered under "Total wages" is subject to social insurance contributions (earnings-related pension, health, unemployment and accident and occupational disease insurance contributions), enter the information separately. Enter on the lines for each type of insurance contribution **the portion of the income subject to insurance contributions**. No information needs to be filled in the table

- if the income paid to the income earner is subject to all the social insurance contributions
- if stated on page 2 of the form that the employer is not obligated to provide insurance for the income, for example, due to the lower euro limit for the insurance obligation, due to the person's age, or because the income earner is self-employed.

**3B Separately reported income types**

If income belonging to income types other than those referred to in section 3A are paid to the income earner, information on such income must be reported separately here. Examples of such income types include

- 336 Non-wage compensation for work (compensation paid based on a commission relationship to a self-employed person, business or private family day care provider not registered in the Prepayment Register)
- 353 Taxable reimbursement of expenses (compensation paid to the performer of the work for expenses incurred in the performance of their work, such as the expenses incurred in the acquisition of tools and materials).

The combined amount of the taxes withheld from all the reported income types is entered under 3A Total tax withheld.

**Below is a list of all the income types that must be reported separately in section 3B:**

<b>Code</b>	<b>Income type name</b>
302	Interest benefit for a housing loan
308	Compensation for membership of a governing body
309	Share of reserve and surplus drawn from personnel fund (taxable 80%)
310	Monetary gift for employees
313	Compensation for use, earned income
314	Compensation for use, capital income
315	Other taxable benefit for employees
316	Other taxable income deemed earned income
320	Stock options and grants
326	Compensation for employee invention
332	Capital income payment
335	Reimbursement of costs, paid to conciliator
336	Non-wage compensation for work
337	Supplementary daily allowance paid by employer-specific health insurance fund
338	Pension paid by employer
339	Dividends/profit surplus based on work effort (wages)
340	Dividends/profit surplus based on work effort (non-wage)
341	Employer-subsidised commuter ticket, tax-exempt share
342	Employer-subsidised commuter ticket, taxable share
343	Employee stock option
350	Wages transferred to athletes' special fund
351	Wages paid from athletes' special fund
352	Wages for insurance purposes
353	Taxable reimbursement of expenses
357	Kilometre allowance paid by non-profit organisation
358	Daily allowance paid by non-profit organisation
359	Unjust enrichment
361	Employee stock option with a subscription price lower than the market price at the time of issue
407	Reimbursement collected for other fringe benefits
415	Compensation collected for car benefit
419	Deduction before withholding

**3C Fringe benefits and reimbursement of expenses**

In section 3C, report the fringe benefits received by the income earner (car benefit and other taxable fringe benefits) and the reimbursement of expenses (tax-exempt kilometre allowance and daily allowance). If the kilometre allowance was paid contrary to the time and kilometre limits set by a decision of the Tax Administration, no part of it is tax-exempt. In such a case, the allowance is considered wage income and it must be reported as wages. If the allowance is considered and reported as wage income, it is not entered here.

Report **the amount of the car benefit and the number of kilometres driven** based on the logbook and tick the box accordingly for either the full car benefit or limited car benefit. Tick the appropriate box for the age group of the fringe benefit car:

A = Cars taken into use in 2019, 2018 and 2017

B = Cars taken into used in 2016, 2015 and 2014

C = Cars taken into use in 2013 or earlier

U = Car benefit received abroad

Report the tax-exempt amount of **kilometre allowance** in euros and the number of kilometres on which the benefit is based. Report the number of kilometres as an integer. For example, if the number of kilometres is 125.6, report 126.

Enter in **Daily allowances in total** the total amount of tax-exempt daily allowance and meal allowance. Tick the box for the types of allowances included in the total sum (meal allowance, partial daily allowance, full daily allowance or international daily allowance). You can select several options.

Enter on the line **Other taxable fringe benefits in total** any other non-monetary benefits provided by the employer. Tick the box if the sum includes an accommodation benefit, a telephone benefit, a meal benefit or other benefits. Other benefits may include a garage or boat benefit, for example.

If a meal benefit was given to the income earner and the reimbursement collected for it corresponds to the taxable value, report the meal benefit in **Meal benefit**. If the reimbursement collected for the meal benefit does not correspond to the taxable value, report the portion collected from the wages under income type 407 Reimbursement collected for other fringe benefits in section 3B and report the meal benefit on the line **Other taxable fringe benefits in total**.

## 4. DATE AND SIGNATURE

Sign the form before it is submitted. Enter also the date and your telephone number.

### COUNTRY CODES

Tabell 1: Country codes

AE United Arab Emirates	EG Egypt	KR Republic of Korea	RS Serbia
AM Armenia	ES Spain	KY Cayman Islands	RU Russia
AR Argentina	FI Finland	KZ Kazakhstan	SE Swedish
AT Austria	FR France	LK Sri Lanka	SG Singapore
AU Australia	GB Great Britain	LT Lithuania	SI Slovenia
AZ Azerbaijan	GE Georgia	LU Luxembourg	SK Slovakia
BA Bosnia and Herzegovina	GG Guernsey	LV Latvia	TH Thailand
BB Barbados	GR Greece	MA Morocco	TJ Tadjikistan
BE Belgium	HK Hong Kong	MD Moldova	TM Turkmenistan
BG Bulgaria	HR Croatia	ME Montenegro	TR Turkey
BM Bermuda	HU Hungary	MK Macedonia	TZ Tanzania
BR Brazil	ID Indonesia	MT Malta	UA Ukraine
BY Belarus	IE Ireland	MX Mexico	US United States
CA Canada	IL Israel	MY Malaysia	UY Uruguay
CH Switzerland	IM Isle of Man	NL Netherlands	UZ Uzbekistan
CN China	IN India	NO Norway	VG British Virgin Islands
CY Cyprus	IS Iceland	NZ New Zealand	VN Vietnam
CZ Czech Republic	IT Italy	PH Philippines	ZA South Africa
DE Germany	JE Jersey	PK Pakistan	ZM Zambia
DK Denmark	JP Japan	PL Poland	
EE Estonia	KG Kyrgyzstan	RO Romania	

The country code comprises two capital letters. For example, the country code of Estonia is EE.