

**Employee leasing notice (TULOR 6106e) – Instructions for  
filling in the form**

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**Incomes Register**

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## GENERAL INFORMATION ON SUBMITTING AN EMPLOYEE LEASING NOTICE

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

As of 2019, employers and other payers shall report 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.

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.

**Employee leasing notice (TULOR 6106e)** is used to report information on a foreign leased employee whom a foreign company has leased to a Finnish service recipient. The report must be submitted regardless of the duration of the work period. Check with the Tax Administration in which situations submitting an employee leasing notice is mandatory.

### 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, employee leasing notices 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 into 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) for handling their affairs on their behalf. If the data cannot be reported electronically, a paper form may be used on special grounds. This applies, for example, to households and decedent's estates.

### Deadline for reporting

If the employee leasing notice is submitted on paper, the deadline is no later than on the 8th calendar day after the first wage payment date.

However, natural persons and decedent's estates not registered in the Tax Administration's register for regular employers may submit the report on paper no later than on the 8th day of the calendar month following the wage 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 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:

- International situations in the Incomes Register  
<https://www.vero.fi/en/incomes-register/companies-and-organisations/employers/earnings-payment-data/international-situations/>
- 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 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
- Reporting date
- Payer's report reference.

If you report the data 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 report, correcting a previous report or entirely cancelling a previous report. You can select **only one** type of action.

1. Tick the box for **New report** if you are submitting information with an employee leasing notice for the first time. A free-form payer's report reference, which uniquely identifies the reports, 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.
2. 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 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.
3. **Report cancellation** is needed when, for example, the report was made for the wrong income earner. Cancellation means that the previous report is deleted entirely. To cancel the report, the only information needed in addition to the Type of action 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.

Examples of situations in which the employee leasing notice must be cancelled:

- correction of the reporting date
- pay period correction
- correction of the payer's and income earner's identifiers
- correction of the income earner's date of birth.

### Pay period

Enter the pay period at the time of reporting. 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.

### Reporting date

Enter the reporting date in the format ddmmyyyy. For example, the reporting date of a report submitted on 15 May 2019 is entered as follows: 15052019.

### Payer's report reference

The payer's report reference uniquely identifies the reports submitted to the Incomes Register. 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 the reporting date, 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 submitted employee leasing notices concerning three employees on the same reporting 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 submitted employee leasing notices concerning two different employees (Virtanen and Nieminen) on the same reporting 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

Enter the payer's Business ID and company name. If the payer is a natural person, enter the first and last name and Finnish personal identity code of the payer. Enter the personal identity code or Business ID in the report in full.

Example:

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

If there is no Finnish Business ID or personal identity code, enter the payer's name, address and foreign identifier information. If the payer is a natural person, also enter the date of birth. Also enter the two-letter country code of the foreign identifier.

Examples of country codes: 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.

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

## 2. REPRESENTATIVE

A representative refers to a representative according to the Act on Posting Workers (447/2016). If you are submitting the information as a representative of a foreign employer, tick the box for Information provided by foreign payer's representative at the end of the form.

Report the representative's name, address, Finnish personal identity code or Business ID, or if there are no Finnish identifiers, the foreign identifier information.

### 3. INCOME EARNER

Enter the income earner's first and last name and Finnish personal identity code.

If the income earner does not have a Finnish personal identity code, enter the first and last name, foreign identifier, date of birth (in the format ddmmyyyy) and gender of the income earner. Enter the type of foreign identifier and the country code.

Enter the income earner's address details in both the home country and the country of work. Enter the foreign address country code.

### 4. ESTIMATED PAY AMOUNT AND WORK PERIOD IN FINLAND

Enter the estimated amount of wages paid to the income earner for work performed in Finland during the tax year. Add to the estimated amount any fringe benefits (e.g. accommodation benefit, phone benefit or meal benefit) and taxable reimbursement of expenses (e.g. taxable kilometre allowance). Enter the estimated pay amount in euros.

Enter the start date and end date of the work period in Finland. If the exact end date is not known, enter the estimated end date. The end date may be, for example, in the following calendar year.

### 5. FINNISH SERVICE RECIPIENT

"Finnish service recipient" is the party who has leased foreign employees for work performed in Finland.

Enter the name and Finnish Business ID or personal identity code of the Finnish service recipient. If there are no Finnish identifiers, enter the foreign identifier information and country code.

### 6. DATE AND SIGNATURE

If you are submitting the report as a representative of a foreign employer, tick the box for "Information provided by foreign payer's representative".

Sign the form before submitting it. Also enter the date and your telephone number.

### COUNTRY CODES

**Table 1: Country codes**

AE United Arab Emirates	EG Egypt	KY Cayman Islands	RU Russia
AM Armenia	ES Spain	KZ Kazakhstan	SE Swedish
AR Argentina	FR France	LK Sri Lanka	SG Singapore
AT Austria	GB Great Britain	LT Lithuania	SI Slovenia

AU Australia	GE Georgia	LU Luxembourg	SK Slovakia
AZ Azerbaijan	GG Guernsey	LV Latvia	TH Thailand
BA Bosnia and Herzegovina	GR Greece	MA Morocco	TJ Tadjikistan
BB Barbados	HK Hong Kong	MD Moldova	TM Turkmenistan
BE Belgium	HR Croatia	ME Montenegro	TR Turkey
BG Bulgaria	HU Hungary	MK Macedonia	TZ Tanzania
BM Bermuda	ID Indonesia	MT Malta	UA Ukraine
BR Brazil	IE Ireland	MX Mexico	US United States
BY Belarus	IL Israel	MY Malaysia	UY Uruguay
CA Canada	IM Isle of Man	NL Netherlands	UZ Uzbekistan
CH Switzerland	IN India	NO Norway	VG British Virgin Islands
CN China	IS Iceland	NZ New Zealand	VN Vietnam
CY Cyprus	IT Italy	PH Philippines	ZA South Africa
CZ Czech Republic	JE Jersey	PK Pakistan	ZM Zambia
DE Germany	JP Japan	PL Poland	
DK Denmark	KG Kyrgyzstan	RO Romania	
EE Estonia	KR Republic of Korea	RS Serbia	

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

