

**Information on international work (TULOR 6105e) –
Instructions for filling in the form**

Incomes Register

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GENERAL INFORMATION ON SUBMITTING THE REPORT

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.

Information on international work (TULOR 6105e) shall be reported in situations in which the income earner works abroad for a longer period of time. There is no need to report short business trips. There are three types of forms on which working abroad can be reported:

1. **NT1** – Notice of the withholding of tax in Finland, work in another Nordic country
2. **NT2** – Notice of the non-withholding of tax in Finland, working abroad
3. **Employer's report on periods of stay in Finland** – Report on periods of stay in Finland relating to working abroad if the six-month rule has been applied to withholding tax

More information on the different form types and situations in which the report must be submitted is provided in section "Form type" of these filling instructions.

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, 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 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 **NT1** report is submitted on paper, the deadline is no later than on the 8th calendar day following the first wage payment date for the work abroad.

If the **NT2** report is submitted on paper, the deadline is no later than on the 8th calendar day following the first wage payment date on which tax is not withheld.

However, natural persons and decedent's estates not registered in the Tax Administration's register for regular employers may submit the report on a paper form no later than on the 8th day of the calendar month following the payment date. This special rule only applies to the NT1 and NT2 form types.

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.

The employer's report on periods of stay in Finland must be submitted no later than by the end of the January in the year following the tax year. The report may also be submitted during the tax year, for example, in connection with the

payment of wages. If the period of working abroad is completely within one tax year, all the income earners' periods of stay in Finland can be reported as soon as the work abroad has ended.

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.

- Tick the box for **New report** if you are submitting information on international work 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.
- 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.

- **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.
 - As a rule, corrections to the Incomes Register are made using replacement reports, but there are also situations in which the replacement report cannot be applied. Instead of the replacement report, the report submitted previously must first be cancelled and a new report must be submitted that contains the correct information. Such situations include:
 - 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 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 reported information on international work 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 reported information on international work concerning two 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

FORM TYPE

Select which form type is used for the report: "NT1", "NT2" or "Employer's report on periods of stay in Finland". Please note that each individual paper form can only be used to submit a report of only one of the above form types.

NT1 is used when an income earner who lives in Finland (resident taxpayer) works in another Nordic country (Iceland, Norway, Sweden, Denmark or the Faroe Islands – not including Greenland) for less than six months. Submitting an NT1 report ensures that the income earner does not have to make advance payments of income taxes to the country of work in addition to the taxes withheld in Finland. The report demonstrates to the tax authority of the country of work that tax has been withheld in Finland.

Before filling in the NT1 report, make sure that **all** the conditions listed below are met:

- The wages are paid by a Finnish employer.
- The income earner stays in the country of work no more than 183 days during a 12-month period.
- This does not constitute employee leasing.
- The compensation paid for the work does not burden the financial result of the employer's permanent establishment in the country of work (more detailed information on what a permanent establishment is and what conditions are related to the described situations is available from the Tax Administration).

The company should also contact the tax authority of the country of work, especially when the situation concerns construction work or a long period of employment. In such situations, Finnish companies usually do not have any tax-related employer obligations in the country of work. This should nonetheless always be verified with the tax authority of the country of work.

NT2 is used when an income earner works abroad for more than 183 days and the Finnish employer applies the six-month rule for tax-exemption to that income earner. The six-month rule means that no taxes are withheld in Finland from the wages paid to the income earner.

If the employee's country of work changes but, by way of exception, the six-month rule is still applied to the income earner, the employer must submit a new NT2 report.

Employer's report on periods of stay in Finland is used if the six-month rule is applied to the wages paid to an income earner who works abroad. The report is used to submit information on the periods during which an income earner who works abroad stays in Finland.

You can report the information either during the period of working abroad (e.g. once a month), after the work abroad has ended (if the period of working abroad is completely within one calendar year), or for one tax year after the end of the year. However, information on one tax year must be reported no later than by the end of the January in the calendar year following the tax year.

- Example:
The income earner works in the United States for the period 1 January – 30 November 2019. The income earner goes on holiday and, during the holidays, stays in Finland for the periods 21 June – 31 July and 28 September – 13 October; in other words, the income earner only stays in Finland in June, July, September and October. If the employer reports the periods of stay once a month, information that the reporting period (calendar month) does not contain any periods of stay in Finland must be reported by the employer for all the other months. For the four months listed above, the employer reports the periods of stay in Finland: 21–30 in June, 1–31 in July, 28–30 in September and 1–13 in October.

Information concerning the year 2019 could also be reported at the same time for the whole period of working abroad after the income earner has returned to stay in Finland permanently. In such a case, the employer would probably report the whole year's periods of stay on the report for December, at which time it is already known that the work abroad ended at the end of November.

The employer must submit the report on periods of stay in Finland during 2019 no later than on 31 January 2020.



1. PAYER

Enter the payer's Business ID and company name. If, by way of exception, the payer is a natural person, enter the Finnish personal identity code and full name 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

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

2. INCOME EARNER

Report 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. Report the type of foreign identifier and the identifier country code. Also enter the income earner's address details in full. If the address is located abroad, also enter the country code.

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.

If the income earner does not have any type of identifiers, tick the box for "Income earner has no identifier". If you ticked this box, also enter the first and last name, date of birth, gender and address details of the income earner.

3. COUNTRY OF WORK AND PERMANENT ESTABLISHMENT

Enter this information only if you are submitting the NT1 or NT2 report. Only one country of work and one district where work is performed can be reported per each paper form. Enter the country code of the country of work, the name of the country of work and the district where the work is performed. The "District where work is performed" refers to the main place of work of the income earner. Enter the income earner's address in the country of work and the country code.

Report the information on taxation by ticking the box for "Yes" or "No" as appropriate. Enter the income earner's period of stay in the country of work. If the end date is not known, enter the estimated end date for the stay period.

Enter information on work periods abroad only if you are submitting the NT2 report. Report one or more periods of work abroad of the income earner. If the end date of the work period is not known, enter the estimated end date.

4. WAGES AS WELL AS OTHER REMUNERATIONS AND BENEFITS

Enter this information only if you are submitting the NT2 report. Report the monthly monetary wages paid to the income earner. If other payments were made to the income earner, specify them in the "Other remunerations and benefits" field.

5. PERIODS OF STAY IN FINLAND

Enter this information only if you are submitting the Employer's report on periods of stay in Finland. Report one or more periods of stay in Finland of the income earner. If the income earner has not stayed in Finland at all during the reported period, tick the box for "Report contains no stay periods in Finland".

6. CUSTOMER

Enter this information only if you are submitting the NT1 report. The customer (principal) is the party for whom the income earner works in the country of work (e.g. a contractor, property developer or client). Enter the Business ID or Finnish personal identity code and name of the customer.

If the customer has no Finnish identifiers, enter the full name, foreign identifier, type of foreign identifier and country code. Also enter the customer's full address details and the name and telephone number of the contact person.

7. DATE AND SIGNATURE

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.